TITLE III: ADMINISTRATION

Chapter

30. TOWN COUNCIL

31. ORDINANCES

32. TOWN ORGANIZATIONS

33. POLICIES AND PROCEDURES

34. TAX AND FINANCE

CHAPTER 30: TOWN COUNCIL

Section

30.01 Council-Manager form of government
30.02 Mayoral power to establish citizen committees
30.03 Resignations of members
30.04 Vacancies

Statutory references:

General ordinance-making power, see G.S. § 160A-174
Governing body has authority to organize and reorganize municipal government, see G.S. § 160A-146
Government and general management of municipality vested in governing body, see G.S. § 160A-67

§ 30.01 COUNCIL-MANAGER FORM OF GOVERNMENT.

This town operates under the Council-Manager form of government as set forth in state law.
(Prior Code, § 2-11)

§ 30.02 MAYORAL POWER TO ESTABLISH CITIZEN COMMITTEES.

The Mayor shall have authority, as deemed necessary, to establish citizen committees and to designate members thereof.
(Prior Code, § 2-12)

§ 30.03 RESIGNATIONS OF MEMBERS.

Resignation of any member of the Council shall be in writing, and such resignation shall lie on the table until the next regular meeting unless considered by unanimous consent.
(Prior Code, § 2-13)

§ 30.04 VACANCIES.

Any vacancy caused by the death, resignation or disqualification of a member of the Council shall be filled by a majority vote of the Council.
(Prior Code, § 2-14)

CHAPTER 31: ORDINANCES

Section

31.01 Effective date
31.02 Ordinances, proposed
31.03 Ordinances confined to one subject
31.04 Ordinances to be posted or published
31.05 Official copy
31.06 Ordinance book
31.07 Official code
31.08 Amending code
31.09 Adding to code
31.10 Repeal or ordainment of chapters, subchapters or sections

Statutory references:

Code of ordinances, see G.S. § 160A-77
Franchises and technical ordinances, see G.S. § 160A-76
Municipality must file ordinances in ordinance book, see G.S. § 160A-78

§ 31.01 EFFECTIVE DATE.

Every ordinance of the town shall be in force ten days after its passage, except as otherwise provided.
(Prior Code, § 2-29)

§ 31.02 ORDINANCES, PROPOSED.

Every ordinance which amends or repeals any ordinance, and every new ordinance shall be proposed in writing, signed by the Town Council member presenting the same, and approved as to form by the Town Attorney.
(Prior Code, § 2-30)

§ 31.03 ORDINANCES CONFINED TO ONE SUBJECT.

All ordinances shall be confined to one subject except appropriation ordinances, which shall be confined to the subject of appropriations only.
(Prior Code, § 2-31)

§ 31.04 ORDINANCES TO BE POSTED OR PUBLISHED.

Notice of the adoption of every ordinance shall be published once in a newspaper published in the town, or if no paper is available, shall be posted at the Town Hall immediately after its passage.
(Prior Code, § 2-32)

§ 31.05 OFFICIAL COPY.

A true copy of an ordinance which has been duly enacted by the Council, signed by the Mayor, and attested to by the Clerk shall be known as an official copy of any ordinance for the town. All ordinances which it is appropriate to codify or a true copy thereof shall be inserted in this code in the proper chapter.
(Prior Code, § 2-33)

§ 31.06 ORDINANCE BOOK.

(A) The Clerk shall file a true copy of each ordinance, until it is codified in this code, in an ordinance book separate and apart from the Council's minute book.

(B) The ordinance book shall be appropriately indexed and maintained for public inspection in the office of the Clerk.
(Prior Code, § 2-34)
Statutory reference:
Similar provisions, see G.S. § 160A-78

§ 31.07 OFFICIAL CODE.

This code shall be at all times kept up to date and shall be the official code of the town.
(Prior Code, § 2-35)

§ 31.08 AMENDING CODE.

If the Council shall desire to amend any existing subchapter or section of this code, said subchapter or section shall be specifically repealed and a new subchapter or section, containing the desired amendment, substituted in its place.
(Prior Code, § 2-36)

§ 31.09 ADDING TO CODE.

Any ordinance which is proposed to add to the existing code a new chapter, subchapter or section shall indicate, with reference to the arrangement of this code, the proper number of such chapter, subchapter or section. In addition to such indication thereof as may be contained in the text of such proposed ordinance, the same shall be shown in concise form above the ordinance.
(Prior Code, § 2-37)

§ 31.10 REPEAL OR ORDAINMENT OF CHAPTERS, SUBCHAPTERS OR SECTIONS.

Not more than one chapter, subchapter or section of the code shall be amended, repealed or ordained by any one ordinance, unless such chapters, subchapters or sections are consecutive.
(Prior Code, § 2-38)

CHAPTER 32: TOWN ORGANIZATIONS

Section

Police Department

32.01 Organization
32.02 General supervision
32.03 Chief to faithfully perform duties
32.04 Oath of office; holding other offices
32.05 Duties of police officers
32.06 Extraterritorial jurisdiction of police officers

Recreation Commission

32.20 Authority to create

Statutory references:

Budget must be adopted by July 1, see G.S. § 159-13(a)
City power to impose specifically authorized taxes, see G.S. § 160A-206
Jurisdiction to exercise powers, see G.S. § 160A-286, G.S. § 160A-360, amended by Session Law 2004-4
Local government may establish parks, playgrounds and recreational facilities, see G.S. § 160A-353
Municipal authority to establish Police Department, see G.S. § 160A-281
Municipality may authorize auxiliary law enforcement personnel, see G.S. § 160A-282
Police powers, see G.S. § 160A-285
Property taxes, see G.S. § 160A-209
Remedies for collecting taxes, see G.S. § 160A-207
State and local taxation, see N.C. Const Art. V, § 2
Town may create Parks and Recreation Commission to operate system, see G.S. § 160A-354

POLICE DEPARTMENT

§ 32.01 ORGANIZATION.

The Police Chief, as employed by the Town Manager, shall be the executive head of the Police Department, and, together with such other employees as the Town Council may deem necessary, shall constitute the Police Department.
(Prior Code, § 30-1) (Ord. passed 2-4-1986)

§ 32.02 GENERAL SUPERVISION.

The Chief of Police shall have general control of the Police Department, and may, at any time for cause, suspend from duty any member of the Police Department, pursuant to personnel policy.
(Prior Code, § 30-2) (Ord. passed 2-4-1986)

§ 32.03 CHIEF TO FAITHFULLY PERFORM DUTIES.

The Chief of Police, subject to the Town Council, shall have charge of the Police Department and he or she shall be required to perform faithfully the duties required of him or her by the ordinances of the town now in force or hereafter enacted; and in case of his or her failure to do so, or should he or she prove inefficient or unsuited to discharge his or her duties, or should he or she exceed the powers or duties of his or her office, then he or she shall be removed from office, at the discretion of the Town Manager.
(Prior Code, § 30-3) (Ord. passed 2-4-1986; Ord. passed 11-3-2015)

§ 32.04 OATH OF OFFICE; HOLDING OTHER OFFICES.

Each person appointed or employed as Chief of Police or auxiliary police officer shall take and subscribe before some person authorized by law to administer oaths the oath of office required by Article VI, § 7, of the Constitution. The oath shall be filed with the Clerk. The offices of police officer, Chief of Police and auxiliary police officers may be held concurrently with any other appointive office pursuant to Article VI, § 9, of the Constitution.
(Prior Code, § 30-4)

§ 32.05 DUTIES OF POLICE OFFICERS.

It shall be the duty of the police officers to:

(A) Especially preserve public peace, prevent crimes, detect and arrest offenders, and suppress riots and unlawful gatherings which obstruct the free passage of public streets, sidewalks, parks and public places;

(B) Protect the rights of persons and property;

(C) Guard the public health;

(D) Preserve order at elections and all public meetings and assemblages;

(E) Regulate traffic;

(F) Provide proper police attendance at fires;

(G) Carefully observe and inspect all places of public amusement and all places of business having license to carry on such business, and to suppress and restrain all unlawful and disorderly conduct or practices therein;

(H) Enforce penalties for the violation of laws;

(I) Arrest all persons guilty of violating any state law or ordinance;

(J) Prevent as far as possible any injury to private or public property;

(K) Report to the Chief of Police any repairs needed to any public property;

(L) Serve all processes issued to them; and

(M) Perform any and all other duties that may be assigned to them either by the Council or Chief of Police. (Prior Code, § 30-5)

§ 32.06 EXTRATERRITORIAL JURISDICTION OF POLICE OFFICERS.

(A) In addition to their authority within the corporate limits, town police officers shall have all the powers invested in law enforcement officers by statute or common law within one mile of the corporate limits of the town, and all property owned by or leased to the town.

(B) Any officer pursuing an offender outside the corporate limits or extraterritorial jurisdiction of the town shall be entitled to all of the privileges, immunities and benefits to which the police officer would be entitled if acting within the town, including coverage under the worker's compensation laws.
(Prior Code, § 30-6) (Ord. passed 11-3-2015)

RECREATION COMMISSION

§ 32.20 AUTHORITY TO CREATE.

There may be created a commission to be known as the Recreation Commission of the town.
(Prior Code, § 2-214) (Ord. passed 6-17-1980)

CHAPTER 33: POLICIES AND PROCEDURES

Section

Procedures for Disposing of Personal Property

33.01 Authority of Town Manager
33.02 Methods of disposal
33.03 Sale
33.04 Record

Equal Opportunity Affirmative Action Policy

33.15 Policy adopted by reference

PROCEDURES FOR DISPOSING OF PERSONAL PROPERTY

§ 33.01 AUTHORITY OF TOWN MANAGER.

The Town Manager is hereby authorized to dispose of any surplus personal property owned by the town, whenever he or she determines, in his or her discretion, that:

(A) The item or group of items has a fair market value of less than $5,000;

(B) The property is no longer necessary for the conduct of public business; and

(C) Sound property management principles and financial considerations indicate that the interests of the town would best be served by disposing of the property.
(Ord. 06-O-02, passed 4-4-2006)

§ 33.02 METHODS OF DISPOSAL.

The Town Manager may dispose of any such surplus personal property by any means which he or she judges reasonably calculated to yield the highest attainable sale price in money or other consideration, including, but not limited to, the methods of sale provided in G.S. § 160A, Art. 12. Such sale may be public or private, and with or without notice and minimum waiting period.
(Ord. 06-O-02, passed 4-4-2006)

§ 33.03 SALE.

The surplus property shall be sold to the party who tenders the highest offer, or exchanged for any property or services useful to the town if greater value may be obtained in that manner, and the Town Manager is hereby authorized to execute and deliver any applicable title documents. If no offers are received within a reasonable time, the Town Manager may retain the property, obtain any reasonably available salvage value, or cause it to be disposed of as waste material. No surplus property may be donated to any individual or organization, except by resolution of the Town Council. No surplus property may be purchased by the Town Manager or his or her family or by other employee's of the town and their families except by resolution of the Town Council.
(Ord. 06-O-02, passed 4-4-2006)

§ 33.04 RECORD.

The Town Manager shall keep a record of all property sold under authority of this subchapter, and that record shall generally describe the property sold or exchanged, to whom it was sold, or with whom exchanged, and the amount of money or other consideration received for each sale or exchange.
(Ord. 06-O-02, passed 4-4-2006)

EQUAL OPPORTUNITY AFFIRMATIVE ACTION POLICY

§ 33.15 POLICY ADOPTED BY REFERENCE.

The North Carolina Workplace Laws and the Equal Opportunity Employment Commission is hereby adopted by reference as the equal opportunity affirmation action policy for the town.
(Ord. passed 11-3-2015)

CHAPTER 34: TAX AND FINANCE

Section

General Provisions

34.01 Fiscal year
34.02 Date of assessment
34.03 Discounts and penalties
34.04 Apportionment and release of lien
34.05 Application to property sold for taxes
34.06 Dog tax
34.07 Disbursement of funds
34.08 Purchasing
34.09 Fee schedule

Rental Vehicle Tax

34.20 Definitions
34.21 Levy of tax
34.22 Collection of the tax
34.23 Report and payment of tax
34.24 Taxpayer to keep records
34.25 Tax Collector to provide forms
34.26 Situs
34.27 Penalties and remedies
34.28 Administration

Cross-references:

Ordinances, see Chapter 31
Policies and procedures, see Chapter 33
Town Council, see Chapter 30
Town organizations, see Chapter 32

Statutory references:

Budget must be adopted by July 1, see G.S. § 159-13(a)
City power to impose specifically authorized taxes, see G.S. § 160A-206
City power to levy license tax on keeping domestic animals, see G.S. § 160A-212
Gross receipts tax by cities on short-term leases or rentals, see G.S. § 160A-215.1
Property taxes, see G.S. § 160A-209
Remedies for collecting taxes, see G.S. § 160A-207
State and local taxation, see N.C. Const Art. V, § 2

GENERAL PROVISIONS

§ 34.01 FISCAL YEAR.

The fiscal year shall commence on July 1 and end on June 30 each year.
(Prior Code, § 2-65)

§ 34.02 DATE OF ASSESSMENT.

All property real and personal shall be listed and assessed, as the case may be, in accordance with ownership and value as of January 1 of each year.
(Prior Code, § 2-66)

§ 34.03 DISCOUNTS AND PENALTIES.

(A) Town taxes are collected by the county authorities.

(B) All taxes levied by the Council shall be due and payable on the first Monday in October of the year in which they are assessed or levied, and if actually paid in cash.

(1) On or before August 1 next after due and payable, there shall be deducted a discount in an amount as determined from time to time by ordinance.

(2) After September 1 and on or before January 6 next after due and payable, the tax shall be paid at par or face value.

(3) After January 6 and on or before February 1 next after due and payable, there shall be added to the tax a penalty in an amount as determined from time to time by ordinance.

(4) After February 1 and on or before March 1 the penalty shall be an amount as determined from time to time by ordinance.

(5) On and after April 2, the penalty shall be, in addition to the previous amount, an amount determined from time to time by ordinance, until paid from said day on the principal amount of such taxes, which shall continue to accrue on taxes not included in a certificate of sale and which, on taxes included in a certificate of sale, shall continue to accrue until the date of such certificate.

(6) Should any taxpayer desire to make a prepayment of his or her taxes between July 1 and October 1 of any year, he or she may do so by making payment to the County or Town Treasurer, and shall be entitled to a discount as is determined from time to time by ordinance.
(Prior Code, § 2-67)

§ 34.04 APPORTIONMENT AND RELEASE OF LIEN.

(A) In order to avoid undue hardship, the Tax Collector as designated by the town may release a particular tract or parcel of real estate from the tax lien of the town when a change in the ownership of such property has occurred since the listing date for the year proposed to be paid, upon payment by the owner of such property of the tax against the same and upon the payment of all unpaid personal property tax against the party in whose name such property was listed.

(B) The party paying the personal property tax of another shall be subrogated to the rights of the town with respect to such tax, and the Tax Collector shall assign to such party all rights of the town with respect to such item of personal property tax.
(Prior Code, § 2-68)

§ 34.05 APPLICATION TO PROPERTY SOLD FOR TAXES.

The rules stated in the two preceding sections shall apply in cases where property has been sold for taxes and the town is the holder of the certificates of sale, provided no suit has been instituted to foreclose such certificate; provided further that the first applicant for a release in accordance with the provisions of § 34.04 shall pay the cost of advertising, selling and issuing of certificate of sale.
(Prior Code, § 2-69)

§ 34.06 DOG TAX.

(A) For each dog, there shall be an annual license tax in an amount as determined from time to time by ordinance; the above tax must be paid to the Town Clerk on such date as may be fixed by the Council.

(B) Upon payment of the above tax, the Clerk shall issue a tag as prescribed by the Council.

(C) Each dog for which tax has been paid and tag issued therefor shall be required to wear such tag as evidence that the tax has been paid.
(Prior Code, § 2-70)

§ 34.07 DISBURSEMENT OF FUNDS.

The Town Manager has full authority under state law to disburse town funds for budgeted expenditures.
(Prior Code, § 2-71)

§ 34.08 PURCHASING.

(A) Before any order greater than $100 is given for items to be paid by the town or any purchase made by any town employee a purchasing order must first be obtained from the Clerk.

(B) Any town employee purchasing goods without a purchase order from the Manager will be held responsible for the cost of same.
(Prior Code, § 2-72)

§ 34.09 FEE SCHEDULE.

(A) *Utilities.*

3/4-inch water tap	$750 plus 20%
1-inch water tap	$550 plus 20%
Larger than 1 inch	Cost plus 20%
Late fee for utility bill	$25
Returned check fee	$25
Sewer tap	$800

(B) *Cost of cemetery lots.*

Bethel Cemetery	
2-grave plot, in-town resident	$800
2-grave plot, out-of-town resident	$1,600
Conditional use permit	$200
Locate/supervision for headstones	
At both cemeteries, one time fee	$50
Noise permit (approved by Chief)	$15
Pinelawn Cemetery	
2-grave plot, in-town resident	$800
2-grave plot, out-of-town resident	$1,600
Rezoning request	$200
Variance request	$200
Zoning compliance permit	$30

(C) *Planning and zoning fees.*

Major subdivision applications	
Final plat	$100
Preliminary plat	$200, plus $5 per lot
Revisions	$50
Sketch plan	$100
Minor subdivision applications	
Minor subdivision plat	$50
Town documents	
Design standards manual	$25
Land use map	$25
Land use plan	$20
Subdivision regulations	$25
Zoning ordinance	$20
Zoning map	$25
Use permits applications	
Conditional use permit	$200
Special use permits	$200
Zoning applications	
Appeals or interpretations	$100
Rezoning/amendment to zoning map	$200
Variance	$200
Zoning compliance permit	$30
Zoning ordinance amendment (text)	$200

(Prior Code, App. D)

RENTAL VEHICLE TAX

§ 34.20 DEFINITIONS.

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

CUSTOMER. Any person that leases or rents a vehicle on a short-term lease or rental basis.

GROSS RECEIPTS. The amount that is or would be reported as gross receipts on a business's state income tax return, or on the federal income tax return filed with the state income tax return if the state does not separately state gross receipts for the most recently completed tax year. Taxes collected hereunder are not subject to the tax herein imposed and are not included in ***GROSS RECEIPTS***.

G.S. The North Carolina General Statutes and any reference to a particular section thereof shall include the same as may be from time to time amended, modified, supplemented, revised or superseded.

LEASE RENTAL. A transfer, for consideration, of the use but not the ownership of property to another for a period of time.

LONG-TERM LEASE OR RENTAL. A lease or rental made under a written agreement to lease or rent property to the same person for a period of at least 365 continuous days.

PERSON. Any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm or other legal entity.

SHORT-TERM LEASE OR RENTAL. Any lease or rental of a vehicle that is not a long-term lease or rental.

TAX COLLECTOR. The individual appointed by the Town Council pursuant to G.S. § 105-349 to collect taxes on behalf of the town and any other person authorized to carry out the duties and functions of such individual.

TAXPAYER. Any person liable for the taxes imposed by this subchapter.

VEHICLE. Any of the following:

(1) A motor vehicle of the private passenger type, including a passenger van, minivan or other sport utility vehicle;

(2) A motor vehicle of the cargo type, including a cargo van, pickup truck or truck with a gross weight of 26,000 pounds or less used predominantly in the transportation of property for other than commercial freight, and that does not require the operator to possess a commercial driver's license; or

(3) A trailer or semitrailer with a gross vehicle weight of 6,000 pounds or less.
(Prior Code, § 2-105) (Ord. 31, passed 6-6-2000)

§ 34.21 LEVY OF TAX.

A tax is hereby imposed and levied in an amount equal to 1.5% of the gross receipts derived from the short-term lease or rental of vehicles at retail to the general public.
(Prior Code, § 2-106) (Ord. 31, passed 6-6-2000)

§ 34.22 COLLECTION OF THE TAX.

Every person engaged in the business of short-term lease or rental of vehicles at retail to the general public shall collect, at the time of the lease or rental, the tax herein levied, place the tax so collected in a segregated account, and thereafter remit such tax to the Tax Collector in accordance with the provisions of this subchapter. The taxpayer shall include a provision in each retail short-term lease or rental agreement, stating that the percentage amount enacted by this subchapter of the total lease or rental price, excluding sales tax, is being charged as a tax on gross receipts. The amount of the tax shall be stated separately from the lease or rental and shown separately on the taxpayer's records. The tax shall be paid by the customer to the taxpayer as trustee for and on account of the town. The taxpayer shall be liable for the collection thereof and for its payment to the Tax Collector and the taxpayer's failure to charge or to collect said tax from the customer shall not affect such liability.
(Prior Code, § 2-107) (Ord. 31, passed 6-6-2000)

§ 34.23 REPORT AND PAYMENT OF TAX.

Taxes levied under this subchapter are due and payable when a return is required to be filed. Every taxpayer shall, within the time specified, submit a return to the Tax Collector on the form prescribed by the Tax Collector. A return must be signed by the taxpayer or the taxpayer's agent. Returns of taxpayers are due to the Tax Collector each month on or before the fifteenth day of the month following the month in which the tax accrues. As provided in G.S. § 160A-208.1, a return shall not be considered a public record and information contained in a return may be disclosed only in accordance therewith.
(Prior Code, § 2-108) (Ord. 31, passed 6-6-2000)

§ 34.24 TAXPAYER TO KEEP RECORDS.

The taxpayer shall keep and preserve suitable records of the gross receipts received by such taxpayer in the conduct of business and such other books or accounts as may be necessary to determine the amount of the tax for which such taxpayer is liable under the provisions of this subchapter. It shall be the duty of the taxpayer to keep and preserve for a period of three years all such records of gross receipts and other books and accounts described. All records, books and accounts herein described shall be open for examination at all reasonable hours during the day by the Tax Collector or his or her duly authorized agent.
(Prior Code, § 2-109) (Ord. 31, passed 6-6-2000)

§ 34.25 TAX COLLECTOR TO PROVIDE FORMS.

The Tax Collector shall design, prepare, print and make available to all taxpayers operating within the municipal boundaries of the town forms and instructions for filing returns to ensure a full collection of and an

accounting for taxes due. The failure of any taxpayer to obtain or receive forms shall not relieve such taxpayer from the payment of the tax at the time and in the manner provided.
(Prior Code, § 2-110) (Ord. 31, passed 6-6-2000)

§ 34.26 SITUS.

The transaction giving rise to the tax herein levied shall be deemed to have occurred at the location of the entity from which the customer takes delivery of the vehicle.
(Prior Code, § 2-111) (Ord. 31, passed 6-6-2000)

§ 34.27 PENALTIES AND REMEDIES.

The provisions with respect to remedies and penalties applicable to the state sales and use tax law shall be applicable in like manner to the tax authorized to be levied and collected under this subchapter, to the extent that the same are not inconsistent with the provisions hereof. The Town Council may exercise any power the secretary of revenue may exercise in collecting sales and use taxes.
(Prior Code, § 2-112) (Ord. 31, passed 6-6-2000)

§ 34.28 ADMINISTRATION.

(A) In addition to the provisions herein, the levy and collection of the taxes herein imposed shall be otherwise administered in the same manner as in the state sales and use tax law.

(B) All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.
(Prior Code, § 2-113) (Ord. 31, passed 6-6-2000)