TITLE III: ADMINISTRATION

Chapter

- 30. FORM OF GOVERNMENT
- 31. CITY OFFICIALS
- 32. DEPARTMENTS, BOARDS AND COMMISSIONS
- 33. TAXATION AND FINANCE
- 34. CIVIL EMERGENCIES

CHAPTER 30: FORM OF GOVERNMENT

Section

30.01	Governing body of city	Statutory reference:
30.02	Powers and duties generally	General powers and duties of Mayor and Council,
30.03	Mayor to preside over meetings	see G.S. § 160A-67
30.04	Mayor pro tem	
30.05	Regular meetings	
30.06	Special meetings	§ 30.03 MAYOR TO PRESIDE OVER
30.07	Adjourned meetings	MEETINGS.
30.08	Quorum	
30.09	Order of business	The Mayor, when present, shall preside at all
30.10	Previous questions	meetings of the City Council. In case of the absence of
30.11	Motions having precedence	the Mayor, the Mayor pro tem shall preside.
30.12	Motions to adjourn	(`88 Code, § 2-23)
30.13	Elections and appointments by ballot	Cross reference:
30.14	Vacancies	Mayor to preside over meetings of Council, see
30.15	Resignation of members	Charter § 4.1
30.16	Vote of Mayor	Statutory reference:
30.17	Effective date of ordinances	Mayor or Mayor Pro Tem presiding over
30.18	Absentee ballots	Council, see G.S. §§ 160A-69, 160A-70
30.19	Home improvement loan agreement	

§ 30.01 GOVERNING BODY OF CITY.

The governing body of the city shall consist of a Mayor and five City Council members.

(`88 Code, § 2-7)

Cross reference:

Composition and organization of City Council, see Charter §§ 4.1, 4.2

Statutory reference:

Composition of city council, see G.S. § 160A-66

§ 30.02 POWERS AND DUTIES GENERALLY.

The City Council's duties and powers are as set out by statute and by the Charter.

(`88 Code, § 2-22)

Cross reference:

City council to exercise city powers, see Charter § 4.9

§ 30.04 MAYOR PRO TEM.

At the first meeting after their election, the City Council shall elect one of their number to act as Mayor pro tem during his or her term of office, and he or she shall, in case of the absence or disability of the Mayor, perform all the duties of the Mayor. He or she shall be compensated for his or her services as prescribed by the City Council.

(`88 Code, § 2-24)

Cross reference:

Mayor pro tem, see Charter § 4.1(e)
Election of Mayor pro tem, see Charter § 4.4
Statutory reference:

Mayor pro tem, see G.S. § 160A-70

§ 30.05 REGULAR MEETINGS.

The regular meetings of the Mayor and City Council shall be on the second Tuesday of each month at 7:30 p.m.

(`88 Code, § 2-25) (Am. Ord. passed 7-14-89) Cross reference:

Regular meetings of Council, see Charter § 4.7 Statutory reference:

Regular meetings of Council, see G.S. § 160A-71

§ 30.06 SPECIAL MEETINGS.

The Mayor, the Mayor pro tem or any two members of the Council may, at any time, call a special Council meeting by signing a written notice stating the time and place of the meeting and the subjects to be considered. The notice shall be delivered to the Mayor and each Council member or left at his or her usual dwelling place at least six hours before the meeting. Special meetings may be held at any time when the Mayor and all members of the Council are present and consent thereto or when those not present have signed a written waiver of notice. Only those items of business specified in the notice may be transacted at a special meeting unless all members are present or have signed a written waiver of notice.

(`88 Code, § 2-26)

Cross reference:

Special meetings of Council, see Charter § 4.7 Statutory reference:

Similar provisions, see G.S. § 160A-71

§ 30.07 ADJOURNED MEETINGS.

If a quorum shall fail to attend any regular or special meeting of the City Council of if, for any reason, such meeting shall fail to complete transaction of the business before the meeting, the meeting may be adjourned to any date prior to the next regular meeting agreed upon by a majority of the members present.

(`88 Code, § 2-27)

§ 30.08 QUORUM.

A majority of the members of the City Council shall constitute a quorum for the transaction of business.

(`88 Code, § 2-28)

Cross reference:

Quorum of Council, see Charter § 4.8 Statutory reference:

Quorum of Council, see G.S. § 160A-74

§ 30.09 ORDER OF BUSINESS.

- (A) The order of business at all regular meetings shall be as follows:
 - (1) Reading of minutes of last meeting;
 - (2) Reports of committees;
 - (3) Reports of officers;
 - (4) Unfinished business;
 - (5) Reading communications;
 - (6) New business.
- (B) If the City Council directs any matter to be the special business of a future meeting, the matter shall have precedence over all other business at such meeting.
- (C) No proposition shall be entertained by the Mayor until it has been seconded, and every proposition shall, when required by the Mayor or any member, be reduced to writing.

(`88 Code, § 2-29)

Cross reference:

Adoption of rules of precedence, see Charter § 4.5

Statutory reference:

Adoption by Council of rules of procedure, see G.S. § 160A-71(c)

§ 30.10 PREVIOUS QUESTIONS.

The previous questions may be called at any time by a majority of the members present. The ayes and nays may be called for by any member. (`88 Code, § 2-30)

§ 30.11 MOTIONS HAVING PRECEDENCE.

- (A) When a question is under consideration, no motion shall be received except as follows:
 - (1) To lay on the table;
 - (2) To postpone to a time certain;
 - (3) To postpone indefinitely;
 - (4) To refer to a committee;
 - (5) To amend;
 - (6) To strike out or insert;
 - (7) To divide.
- (B) Motions for any of these purposes shall have precedence in the order listed above. (`88 Code, § 2-31)

§ 30.12 MOTIONS TO ADJOURN.

A motion to adjourn shall always be in order and shall be decided without debate. (`88 Code, § 2-32)

§ 30.13 ELECTIONS AND APPOINTMENTS BY BALLOT.

All elections and appointments by the City Council shall be by ballot if required by any two members present.
(`88 Code, § 2-33)

§ 30.14 VACANCIES.

Any vacancy caused by the death, resignation or disqualification of a member of the City Council shall be filled by the Council.

(`88 Code, § 2-24)

Cross reference:

Vacancies on City Council, see Charter § 4.3(b) Statutory reference:

Vacancies in elected offices of the city, see G.S. § 160A-63

§ 30.15 RESIGNATION OF MEMBERS.

Resignation of any member of the City Council shall be in writing, and such resignation shall lie on the table until the next regular meeting unless considered by unanimous consent.

(`88 Code, § 2-35)

§ 30.16 VOTE OF MAYOR.

When there is an equal division of the City Council upon any question or in the election of officers, the Mayor may vote to break the tie, but he or she shall have no vote under any other circumstances.

(`88 Code, § 2-36)

Statutory reference:

Vote of Mayor, see G.S. §§ 160-69 and 160A-75

§ 30.17 EFFECTIVE DATE OF ORDINANCES.

Every ordinance of the city shall be in force from the date of its passage, except as otherwise provided. (`88 Code, § 2-5)

§ 30.18 ABSENTEE BALLOTS.

Qualified registered voters shall be permitted to cast absentee ballots under the provisions of the

Session Laws of 1975 of the North Carolina General Assembly, Chapters 370 and 836.
(`88 Code, § 2-7)

Statutory reference:

Absentee voting in municipal elections, see G.S.
§ 163-302

§ 30.19 HOME IMPROVEMENT LOAN AGREEMENT.

- (A) The city shall enter into the conventional credit agreement for home improvement loans which establishes the mechanism for owner-occupant loans within the city-community development target area. The city shall execute this agreement with Richmond Federal Savings and Loan Association. The Mayor and the City Clerk shall execute this agreement on behalf of the city.
- (B) The city, acting as the Rockingham Redevelopment Commission, as authorized by the General Statutes of North Carolina, shall enter into the tax-exempt loan agreement which establishes the mechanism for the rental home improvement loan program within the urban redevelopment area. The city shall execute this agreement with the Richmond Federal Savings and Loan Association. The Mayor shall be authorized to execute this agreement for the city acting as the Rockingham Redevelopment Commission.

(`88 Code, § 2-8) (Ord. 0-81-5, passed 11-10-81)

CHAPTER 31: CITY OFFICIALS

Section

	General Provisions	Ci	ty Treasurer/Finance Officer
31.001	Consolidating functions of certain	31.070	Appointment
	offices	31.071	Duties and responsibilities
31.002	Conflict of interest		
31.003	Money collected by city officers		City Tax Collector
31.004	Appointment of committees		
	Compensation, bond and oath	31.085	A A
22.000		31.086	Duties generally
	Vacancies in administrative office		
	Residence requirement		Chief of Police
31.009	Personnel ordinance adopted by	04 400	
	reference	31.100	A A.
		31.101	Duties generally
	City Manager		Fire Chief
31.020	Creation of office		
31.021	Appointment	31.115	A A
	Removal	31.116	Duties generally
	Powers and duties		
31.024	Council not to interfere with		Building Inspector
	appointments or removals		
	Emergencies	31.130	* *
31.026		31.131	Duties generally
	Compensation	-	
31.028	Vacancy	Supe	rintendent of Water and Waste Treatment Plants
	City Attorney		
		31.145	A B
31.040	Appointment	31.146	Duties generally
31.041	Duties generally		
	City Clerk		
31.055	Appointment		
	Duties generally		
31.057	Deputy City Clerk		

GENERAL PROVISIONS

§ 31.001 CONSOLIDATING FUNCTIONS OF CERTAIN OFFICES.

The City Council may, at its discretion, add an administrative office and fix its duties, consolidate any two or more administrative offices and reassign their duties or terminate any office subject to the authority given the City Manager in this Code; provided, that the office or the duties to be exercised by such office were not created by Charter or state law and are not in conflict therewith.

(`88 Code, § 2-1)

Cross reference:

Consolidating functions of certain offices, see Charter § 6.6

§ 31.002 CONFLICT OF INTEREST.

It shall be unlawful for any officer or employee of the city directly or indirectly to become a contractor for work done for the city or to become personally interested in or receive profit from any purchase of supplies for any department of the city. Any such person so offending shall be removed from office.

(`88 Code, § 2-2)

Cross reference:

Conflict of interest, see Charter § 16.2

§ 31.003 MONEY COLLECTED BY CITY OFFICERS.

All money collected by city officers and employees shall be turned over to the City Treasurer (Finance Officer) at least daily or as provided by state law.

(`88 Code, § 2-3)

§ 31.004 APPOINTMENT OF COMMITTEES.

The Mayor shall appoint such committees and assign to them such duties as he or she deems

necessary for the proper and efficient operation of the city government.
(`88 Code, § 2-4)

§ 31.005 COMPENSATION, BOND AND OATH.

It shall be the duty of the City Council to pay such compensation and to require such bond and oath of all city officers and employees as they may designate where such compensation, bond or oath is not fixed by state law or City Charter. The City Clerk shall keep a record of all officers and employees who receive compensation, who are under bond, the amount and surety on the same and all who are required to take an oath before being admitted to office.

(`88 Code, § 2-76)

Cross reference:

Oath of office required for certain positions, see Charter § 6.7

Statutory reference:

Council to fix and approve compensation of all city employees, see G.S. § 160A-162
Oath of office, see G.S. § 160A-61

§ 31.006 TERM OF OFFICE AND REMOVAL.

All employees elected or appointed by the City Council shall hold their office at the pleasure of the Council and may be removed at any time by the Council.

(`88 Code, § 2-77)

§ 31.007 VACANCIES IN ADMINISTRATIVE OFFICE.

All vacancies occurring from any cause whatsoever in any administrative office shall be filled by the City Manager as soon as practicable. (`88 Code, § 2-78)

§ 31.008 RESIDENCE REQUIREMENT.

No person shall hold any elected public office unless he or she shall be a qualified voter of the city. (`88 Code, § 2-79)

Statutory reference:

Qualifications for appointive officers, see G.S. § 160A-60

§ 31.009 PERSONNEL ORDINANCE ADOPTED BY REFERENCE.

The City of Rockingham, North Carolina Personnel Ordinance adopted on January 14, 1992 is adopted and incorporated as part of this code of ordinances as fully as if set out at length herein. (Ord. passed 1-14-92)

CITY MANAGER

§ 31.020 CREATION OF OFFICE.

The office of City Manager is hereby created. (`88 Code, § 2-51)

§ 31.021 APPOINTMENT.

The City Manager shall be appointed by majority vote of the City Council for an indefinite term. He or she shall be chosen by the Council solely on the basis of his or her executive and administrative qualifications with special reference to his or her actual experience in or his or her knowledge of accepted practice in respect to the duties of his or her office hereinafter set forth. At the time of his or her appointment he or she need not be a resident of the city or the state, but during the tenure of office he or she shall reside within the city. No Council member shall receive such appointment during the term for

which he or she shall have been elected nor within one year after the expiration of his or her term.

(`88 Code, § 2-52)

Cross reference:

Appointment of City Manager, see Charter § 6.1 Statutory reference:

City Manager, see G.S. §§ 160A-147 et seq.

§ 31.022 REMOVAL.

The City Council may remove the City Manager at any time by a majority vote of its members. The City Manager shall have 15 days from the date of notice of removal to request a public hearing. If a public hearing is requested, the Council shall, within 30 days from the notice of removal, hold a public hearing on the matter. During the interim, the Council may suspend the Manager from duty but shall continue his or her salary and if the removal becomes final, shall pay his or her salary for 30 days following the final removal date.

(`88 Code, § 2-53)

§ 31.023 POWERS AND DUTIES.

The City Manager shall be the administrative head of the city government and shall be responsible for the administration of all departments. To that end he or she shall have power and shall be required to:

(A) Appoint and suspend or remove when necessary for the good of the city all officers and employees of the city with the exception of the City Clerk and the City Attorney who shall be appointed by the City Council. Suspensions and removals of city employees by the City Manager shall be subject to the grievance procedure of the personnel ordinance. The City Manager may authorize the head of a department or office to appoint, suspend or remove subordinates in such department or office. All appointments, suspensions and removals shall be reported by the City Manager to the City Council at its next meeting.

- (B) Prepare the budget annually, submit it to the Council, together with a message describing the important features and be responsible for its administration after adoption.
- (C) Prepare and submit to the Council as of the end of the fiscal year a complete report on the finances and administrative activities of the city for the preceding year.
- (D) Keep the Council advised of the financial condition and future needs of the city and make such recommendations as he or she may deem desirable.
- (E) Recommend to the Council a standard schedule of pay for each appointive office and position in the city service, including minimum, intermediate and maximum rates.
- (F) Recommend to the Council, from time to time, the adoption of such measures as he or she may deem necessary or expedient for the health, safety or welfare of the community or for the improvement of administrative services.
- (G) Consolidate or combine offices, positions, departments or units under his or her jurisdiction with the approval of the City Council. The City Manager may be the head of one or more departments.
- (H) Attend all meetings of the City Council unless excused therefrom and take part in the discussion of all matters coming before the Council. He or she shall be entitled to notice of all regular and special meetings of the Council.
- (I) Supervise the purchase of all materials, supplies and equipment contracts up to and including \$2500 for which funds are provided in the budget.
- (K) Advertise, receive bids and award contracts up to and including \$5,000 for construction and repairs of buildings for which funds are provided in the budget.
- (L) Advertise, receive bids and award contracts above \$5,000 and up to and including \$10,000, upon approval of the City Council, for construction and

repairs of buildings for which funds are provided in the budget.

- (M) Advertise, receive bids, tabulate bids and make recommendations to the City Council for materials, supplies and equipment contracts above \$2,500 and construction and repairs of buildings above \$10,000 to be presented to the Council at its next meeting. No purchase shall be made, contract let or obligation incurred for any item or service which exceeds the current budget appropriation without a supplemental appropriation by the Council.
- (N) See that all laws and ordinances are duly enforced.
- (O) Investigate the affairs of the city or any department or division thereof. Investigate all complaints in relation to matters concerning the administration of the government of the city and, in regard to service maintained by the public utilities in the city, see that all franchises, permits and privileges granted by the city are faithfully observed.
- (P) Devote his or her entire time to the discharge of his or her official duties.
- (Q) Perform such other duties as may be required by the Council not inconsistent with the City Charter, law or ordinances.

(`88 Code, § 2-54)

Cross reference:

Powers and duties of City Manager, see Charter § 6.1

Statutory reference:

Powers and duties of City Manager, see G.S. § 160A-148

§ 31.024 COUNCIL NOT TO INTERFERE WITH APPOINTMENTS OR REMOVALS.

Neither the Council nor any of its members shall direct or request the appointment of any person to, or his or her removal from, office by the City Manager or any of his or her subordinates or in any manner take part in the appointment or removal of officers and employees in the administrative services of the city.

Except for the purpose of inquiry, the Council and its members shall deal with the administrative services solely through the City Manager, and neither the Council nor any member thereof shall give orders to any subordinates of the City Manager, either publicly or privately.

(`88 Code, § 2-55)

§ 31.025 EMERGENCIES.

In case of accident, disaster or other circumstances creating a public emergency, the City Manager may award contracts and make purchases for the purpose of meeting the emergency, but he or she shall file promptly with the Council a certificate showing the emergency and the necessity for such action, together with an itemized account of all expenditures.

(`88 Code, § 2-56)

Cross reference:

Civil emergencies, see Ch. 34

§ 31.026 BOND.

The City Manager shall furnish a surety bond to be approved by the Council, such bond to be conditioned on the faithful performance of his or her duties. The premium of the bond shall be paid by the city.

(`88 Code, § 2-57)

§ 31.027 COMPENSATION.

The City Manager shall receive such compensation as the Council shall fix from time to time by ordinance or resolution.

(`88 Code, § 2-58)

Cross reference:

Authority of Council to fix Manager's compensation, see Charter § 6.1

§ 31.028 VACANCY.

Any vacancy in the office of City Manager shall be filled as soon as possible after the effective date of such vacancy.

(`88 Code, § 2-59)

CITY ATTORNEY

§ 31.040 APPOINTMENT.

At the first regular meeting following their election and qualification, the City Council shall appoint a City Attorney.

(`88 Code, § 2-91)

Cross reference:

City Attorney, see Charter § 6.2

Statutory reference:

Appointment of City Attorney, see G.S. § 160A-173

§ 31.041 DUTIES GENERALLY.

It shall be the duty of the City Attorney to:

- (A) Prosecute and defend suits for and against the city;
- (B) Advise the Mayor and City Council or any official of the city in regard to matters connected with city business;
- (C) Attend all meetings of the Council when requested to do so;
- (D) Draw all legal papers connected with the city's business;
- (E) Approve all ordinances as to form before their introduction. (`88 Code, § 2-92)

CITY CLERK

§ 31.055 APPOINTMENT.

At their regular meeting after the first of December of each year and upon vacancy of the office, the City Council shall appoint a City Clerk upon recommendation of the City Manager. (`88 Code, § 2-106) (Am. Ord. passed 1-12-99)

§ 31.056 DUTIES GENERALLY.

- (A) It shall be the duty of the City Clerk to:
- (1) Attend all meetings of the City Council unless excused by the Manager;
- (2) Keep accurate records of all proceedings of the Council;
- (3) Keep the original of all ordinances and the corporate seal;
- (4) Provide notices for all meetings of City Council;
- (5) Act as custodian of records of City Council meetings and documents approved by City Council including originals of ordinances, resolutions, contracts and the like in accord with the G.S. Chapter 132 Public Records Law and other applicable statutes.
- (6) Perform other duties assigned in writing by the Manager;
- (B) The City Clerk shall report to the City Manager who shall be the Clerk's immediate supervisor.

(`88 code, § 2-107) (Am. Ord. passed 1-12-99) Cross reference:

Appointment and duties of City Clerk, see Charter § 6.3

Statutory reference:

Appointment and duties of City Clerk, see G.S. § 160A-171

§ 31.057 DEPUTY CITY CLERK.

The City Manager shall have authority to designate a person or persons as Deputy City Clerk. Upon designation by the City Manager, the Deputy City Clerk shall in absence of the City Clerk and when authorized by the City Manager have full authority to exercise and perform any of the powers and duties of the City Clerk.

(`88 Code, § 2-108) (Ord. 0-82-2, passed; 3-9-82; Am. Ord. passed 1-12-99)

Statutory reference:

Appointment of Deputy City Clerk, see G.S. § 160A-172

CITY TREASURER/FINANCE OFFICER

§ 31.070 APPOINTMENT.

The Finance Officer shall be appointed by the City Manager. (`88 Code, § 2-109)

§ 31.071 DUTIES AND RESPONSIBILITIES.

- (A) The Finance Officer shall be responsible for the requirements bestowed upon the office by G.S. Chapter 159, Local Government Finance.
- (B) The Finance Officer shall be responsible for other duties designated by action of the City Council or designated by the City Manager in writing when such duties are not in conflict with State Statutes.
- (C) Keep a map of the city cemeteries, sell lots therein in accord with rules and fees set by City Council and keep a record of those transactions. (`88 Code, § 2-110) (Am. Ord. passed 1-12-99) Statutory reference:

Related provisions, see G.S. § 159-24 & 25

CITY TAX COLLECTOR

§ 31.085 APPOINTMENT.

The City Tax Collector shall be appointed by the City Manager.

(`88 Code, § 2-121)

§ 31.086 DUTIES GENERALLY.

It shall be the duty of the Tax Collector to:

- (A) Collect all personal and real property taxes in cooperation with the City Treasurer (Finance Officer) in accord with G.S. Chapter 105, Subchapter II Machinery Act and other applicable statutes.
- (B) Collect all privilege license, street and dog taxes in cooperation with the City Treasurer (Finance Officer).
 - (C) Cooperate with the Police Department.
- (D) Pay over to the City Treasurer (Finance Officer) all funds collected in accordance with applicable state statutes.
- (E) File a detailed report each month with the City Council showing the amount of money and from what source collected.
- (F) Perform all duties assigned to him or her by the Council or in writing by the City Manager. (`88 Code, § 2-122) (Am. Ord. passed 1-12-99) Cross reference:

Appointment and duties of City Tax Collector, see Charter § 6.5

Taxation, see Ch. 33

§ 31.100 APPOINTMENT.

The City Manager shall appoint a Chief of Police. (`88 Code, § 2-136)

CHIEF OF POLICE

Statutory reference:

Municipal authority to appoint a Chief of Police, see G.S. § 160A-281

§ 31.101 DUTIES GENERALLY.

It shall be the duty of the Chief of Police to:

- (A) Attend all meetings of the City Council;
- (B) Supervise the Police Department in cooperation with the City Manager;
- (C) Preserve the peace by suppressing all disturbances and apprehending all offenders;
- (D) Assign such duties as he or she deems best to police officers of the city;
- (E) Cooperate with the Fire Department in the protection of property;
- (F) Carry out such further orders as may be assigned to him or her.

(`88 Code, § 2-137)

Cross reference:

Police Department, see §§ 32.20 et seq.

FIRE CHIEF

§ 31.115 APPOINTMENT.

The City Manager shall appoint a Chief of the Fire Department.

(`88 Code, § 2-151)

Statutory reference:

Municipal authority to appoint a Fire Chief, see G.S. § 160A-291

BUILDING INSPECTOR

§ 31.116 DUTIES GENERALLY.

It shall be the duty of the Chief of the Fire Department to:

- (A) Supervise and direct the extinguishing of fires:
- (B) Preserve, maintain and account for all equipment of the Fire Department;
- (C) Compel, when necessary, all persons to aid in extinguishing fires;
- (D) Enforce all rules and ordinances relative to fire prevention;
- (E) Ensure that the duties assigned to the Fire Inspector are carried out;
- (F) Examine all premises and have removed all combustible material not stored according to city ordinances;
- (G) Have the right to enter all buildings and premises at reasonable hours for the purpose of making inspections;
- (H) Perform such other duties as may be assigned to him or her.

(`88 Code, § 2-152)

Cross reference:

Fire Department, see §§ 32.40 et seq.

Statutory reference:

Duties of Fire Chief, see G.S. § 160A-292

§ 31.130 APPOINTMENT.

The City Manager shall appoint a Building Inspector.

(`88 Code, § 2-166)

Statutory reference:

Municipal authority to appoint Building Inspector, see G.S. § 160A-411

§ 31.131 DUTIES GENERALLY.

It shall be the duty of the Building Inspector to:

- (A) Report annually to the City Council all permits issued in his or her department by virtue of his or her office:
- (B) Be responsible for all building, electrical, HVAC and plumbing inspections;
- (C) Inspect all buildings repaired, altered or constructed to ascertain if work or repair conforms to the permit;
- (D) Condemn such buildings or premises that are in violation of fire and health laws;
- (E) Have all defects remedied and all filth and trash removed:
- (F) Perform such other duties as may be assigned to him or her.

(`88 Code, § 2-167)

Statutory reference:

Duties of Building Inspectors, see G.S. § 160A-412

SUPERINTENDENT OF WATER AND WASTE TREATMENT PLANTS

§ 31.145 APPOINTMENT.

The City Manager shall appoint a Superintendent of the water and waste treatment plants. (`88 Code, § 2-181)

§ 31.146 DUTIES GENERALLY.

It shall be the duty of the Superintendent of the water and waste treatment plants to:

- (A) Supervise, control and keep in proper repair all property of the water supply and sewerage systems under such rules and regulations as adopted by the City Council;
 - (B) Have charge of all employees;
- (C) Report monthly to the City Manager and make such special reports as City Council may require;
- (D) Perform such other duties as may be assigned to him or her. (`88 Code, § 2-182)

CHAPTER 32: DEPARTMENTS, BOARDS AND COMMISSIONS

Section

Planning and Perimeter Zoning Board		32.46	Fire Department authorized to answer calls outside city limits	
32.01	Created	32.47	Ample protection to remain in city	
32.02	Composition; appointment; terms of	32.48	Standard Operating Guidelines adopted	
J & . V &	office; vacancies; attendance at		by reference	
00.00	meetings Organization; officers; rules of		Park Advisory Board	
32.03			2 dat to 2 d	
	procedure; meetings Removal from Board	32.55	Created	
32.04	200000	32.56	Membership qualifications and terms	
32.05	Expenditures; acceptance of gifts,	32.50	of office	
	donations and the like	32.57	Organization of Rockingham Park	
32.06	Duties generally		Advisory Board	
	Police Department	32.58	Powers and duties of Board	
	•	32.59	Meetings	
32.20	Organization of department	32.60	Committees	
32.21	Chief to assign duties	32.61	Amendments	
32.22	General supervision			
32.23	Duties of police officers			
32.24	May summon aid			
32.25	Interfering with police	PL	ANNING AND PERIMETER	
32.26	Neglect of duty		ZONING BOARD	
32.27	Authority of Chief as to rules and			
	regulations			
32.28 Rockingham, North Carolina Police Department Rules and Regulations/		§ 32.01 CR	REATED.	
	Officer Safety Policy adopted by	A City	Planning and Perimeter Zoning Board for	
	reference	the city is	created under the authority of G.S.	
	1Cicionec	§ 160A-361		
Fire Department		('88 Code, § 2-206)		
	200			
32.40	Organization and composition		A EDED OF THE ATTENDED	
32.41	Chief to be in command		OMPOSITION; APPOINTMENT;	
32.42	Rules governing department and		F OFFICE; VACANCIES;	
	practice	ATTENDA	NCE AT MEETINGS.	
32.43	Authority of officer in command		o: Discipling Dead Lands-Co-	
32.44	Right-of-way of fire apparatus	(A) Th	ne City Planning Board, hereinafter	
32.45	Fire protection may extend for two miles	referred to members w	as the "Board," shall consist of eight ho shall be appointed as provided by state	

statute. New appointments shall be for terms of three years.

- (B) Vacancies occurring for reasons other than expiration of terms shall be filled as they occur by the City Council for the period of the unexpired term.
- (C) Faithful attendance of the meetings of the Board is considered a prerequisite for the maintenance of membership on the Board.

(`88 Code, § 2-207)

Cross reference:

Zoning generally, see Charter, Art. X Statutory reference:

Planning and regulation of development, see G.S. §§ 160A-360 et seq.

§ 32.03 ORGANIZATION; OFFICERS; RULES OF PROCEDURE; MEETINGS.

Within 30 days after appointment, the Planning Board shall meet and elect a Chairman and create and fill such offices as it may determine. The term of the Chairman and other officers shall be one year with eligibility for reelection. It shall adopt rules for transaction of business and shall keep a record of its members' attendance and of its resolutions, discussions, findings and recommendations, which record shall be a public record. The Board shall hold at least one meeting monthly, and all of its meetings shall be open to the public.

(`88 Code, § 2-208)

§ 32.04 REMOVAL FROM BOARD.

Members of the Planning Board may, after a public hearing, be removed by the City Council for inefficiency, neglect of duty or malfeasance in office. (`88 Code, § 2-209)

§ 32.05 EXPENDITURES; ACCEPTANCE OF GIFTS, DONATIONS AND THE LIKE.

The expenditures of the Planning Board, exclusive of gifts or grants, shall be within the amounts appropriated for the purpose by the City Council. No indebtedness for which the city shall be

liable shall be contracted or incurred by the Board unless an appropriation is made by the Council for such purpose, as authorized by law, and then only to the extent of such appropriation. The Board shall have the right to accept gifts and donations for the exercise of its functions and may expend the money received from such gifts and donations in a manner which in the judgment of the Board is consistent with the best interest of the planning program and in accordance with G.S. § 160A-363.

(`88 Code, § 2-210)

§ 32.06 DUTIES GENERALLY.

- (A) Studies. The Planning and Perimeter Zoning Board shall make careful studies of present conditions and the probable future development of the city and its environs. Such studies may include, but not be limited to: land-use surveys, population studies, economic base studies, park and recreation studies, traffic and parking studies and urban renewal studies.
- (B) Plans. The Planning and Perimeter Zoning Board shall formulate and maintain a comprehensive plan of the city and its environs for the purpose of achieving a coordinated, adjusted and harmonious development of the municipality which would promote, in accordance with present and future needs, the safety, morals, order, convenience, prosperity and general welfare of its citizens; efficiency and economy in the process of development; convenience of traffic; safety from fire and other dangers; adequate light and air; healthful and convenient distribution of population; provision of adequate open spaces; good civic design and arrangement; wise and efficient expenditures of public funds; adequate provision for public utilities and for other matters pertaining to the public requirements. The comprehensive plan shall consist of a number of parts which may include, but not be limited to, the following: a land-use plan, a major thoroughfare plan, a utilities plan, a plan for economic development, a recreation plan and a community facilities plan.
- (C) Powers of review. The Planning and Perimeter Zoning Board may review and make recommendations to the City Council upon the extent, location and design of all public structures and

facilities; on the acquisition and disposal of public properties; on the opening, abandonment, widening, extension, narrowing or other change to streets and other public ways; on the construction, extension, expansion or abandonment of utilities whether publicly or privately owned; provided, that in the absence of a recommendation from the Board after the expiration of 30 days from the date on which the question has been submitted in writing to the Board, the City Council may, if it deems wise, take final action.

(D) Annual report. The Planning and Perimeter Zoning Board shall, in May of each year, submit in writing to the City Council a written report of its activities, an analysis of the expenditures to date for the current fiscal year, proposed planning program for the next fiscal year and a proposed budget for the next fiscal year.

(`88 code, § 2-211)

POLICE DEPARTMENT

§ 32.20 ORGANIZATION OF DEPARTMENT.

The Police Department of the city shall consist of a Chief, an Assistant Chief and as many more police officers as the Mayor and City Council shall from time to time determine.

(`88 Code, § 16-1)

§ 32.21 CHIEF TO ASSIGN DUTIES.

The Chief of Police shall have charge of the police force and shall assign such duties to the police officers as he or she thinks best for the good order of the city. He or she shall be responsible to the City Manager in seeing that the police officers faithfully perform their duties.

(`88 Code, § 16-2)

§ 32.22 GENERAL SUPERVISION.

Regular and special police officers shall be under the supervision and direction of the City Manager. (`88 Code, § 16-3)

§ 32.23 DUTIES OF POLICE OFFICERS.

It shall be the duty of the police officers to:

- (A) Preserve public peace, prevent crimes, detect and arrest offenders and suppress riots and unlawful gatherings that obstruct the free passage of public streets, sidewalks, parks and public places;
 - (B) Protect the rights of persons and property;
 - (C) Protect the public health and welfare;
- (D) Preserve order at elections and all public meetings and assemblages;
- (E) Regulate the movements of vehicles in the streets, bridges, parks, public squares and highways;
 - (F) Provide proper police attendance at fires;
- (G) Carefully observe and inspect all places of public amusement and all places of business having a license to carry on such business and suppress and restrain all unlawful and disorderly conduct or practices therein;
- (H) Enforce and preserve the laws and ordinances in the city;
- (I) Arrest all persons guilty of violating any law or ordinance;
- (J) Prevent as far as possible any injury to city property and buildings, streets and sidewalks;

- (K) Report to the Chief of Police any repairs needed to any public property;
 - (L) Serve all processes issued to them;
- (M) Perform any and all other duties that may be assigned to them either by the City Manager or Chief of Police.

(`88 Code, § 16-4)

Statutory reference:

Powers and duties of police officers, see G.S. § 160A-285

§ 32.24 MAY SUMMON AID.

The Chief of Police or any police officers of the city shall have authority, if resisted in the execution of their lawful duties, to summon a sufficient number of men to aid them in enforcing the law; it shall be unlawful for any person so summoned to refuse to assist.

(`88 Code, § 16-5)

§ 32.25 INTERFERING WITH POLICE.

It shall be unlawful for any person to interfere with, hamper, molest, resist or hinder a police officer in the lawful discharge of his or her duty.

(`88 Code, § 16-6)

8 32.26 NEGLECT OF DUTY.

- (A) Absence without permission. No police officer shall absent him or herself from duty without the permission of the City Manager or Chief of Police. Anyone so absenting him or herself shall be liable to such penalty as the City Manager may designate.
- (B) Cars not to be driven out of the city. No member of the police force shall be permitted to take any car owned by the city outside of the city limits except upon emergency arising from pursuit of criminals or with special permission of the City Manager.

(`88 Code, § 16-7)

§ 32.27 AUTHORITY OF CHIEF AS TO RULES AND REGULATIONS.

The Chief of Police of the city is authorized and empowered to prepare, adopt and enforce written rules, regulations and procedures for the administration and internal organization of the City Police Department subject to the approval of the City Manager.

(`88 Code, § 16-8)

§ 32.28 ROCKINGHAM, NORTH CAROLINA POLICE DEPARTMENT RULES AND REGULATIONS/OFFICER SAFETY POLICY ADOPTED BY REFERENCE.

The Rockingham, North Carolina Police Department Rules and Regulations/Officer Safety Policy is adopted and incorporated in this code of ordinances as is set forth fully herein and is available for public inspection in the office of the City Clerk.

FIRE DEPARTMENT

§ 32.40 ORGANIZATION AND COMPOSITION.

The Fire Department shall consist of a Chief, an Assistant Chief and a sufficient number of firefighters to maintain and operate the Department in an efficient manner under the supervision and control of the City Manager.

(`88 Code, § 7-51)

§ 32.41 CHIEF TO BE IN COMMAND.

The Chief, or in his or her absence, the Assistant Chief shall command the Fire Department. All firefighters shall report to the officer in command. Firefighters who refuse to obey his or her orders shall be subject to dismissal from the Fire Department. (`88 Code, § 7-52)

§ 32.42 RULES GOVERNING DEPARTMENT AND PRACTICE.

The conduct of the Fire Department in drills or exercise and its proceedings in all alarms for fire shall be governed by its own bylaws, provided they do not conflict with city ordinances.

(`88 Code, § 7-53)

§ 32.43 AUTHORITY OF OFFICER IN COMMAND.

The Fire Chief or an Assistant Chief shall have authority to do all acts reasonably necessary to extinguish fires and protect life and property from fires. During any fire the Chief or Assistant Chief shall have the power to call on any and all persons to assist in extinguishing the same or in pulling down or blowing up any building or in removing any goods, wares, merchandise and furniture from any building on fire or in danger.

(`88 Code, § 7-54)

Statutory reference:

Similar provisions, see G.S. § 58-82-1

§ 32.44 RIGHT-OF-WAY OF FIRE APPARATUS.

The members of the Fire Department with fire apparatus going to, on duty or returning from a fire and the officers and vehicles of the Police Department shall have the right-of-way through any street in the city over all other vehicles. All persons operating motor or other vehicles shall stop or so move as to permit fire apparatus and other vehicles driven by the Fire and the Police Departments to have the right-of-way in carrying on their respective work.

(`88 Code, § 7-56) Statutory reference:

Right-of-way of fire apparatus, see G.S. § 20-157

§ 32.45 FIRE PROTECTION MAY EXTEND FOR TWO MILES.

The City Council may provide, install and maintain water mains, pipes, hydrants, buildings and

equipment either inside or outside of the city for the protection against fire of property outside of the city and within such area as the City Council may determine, not exceeding a boundary of two miles from the city limits, under such terms and conditions as the City Council may prescribe.

(`88 Code, § 7-57)

§ 32.46 FIRE DEPARTMENT AUTHORIZED TO ANSWER CALLS OUTSIDE CITY LIMITS.

The Fire Department shall be authorized to answer calls for the protection of property against fire outside the city limits within its own established fire district, provided the property owner pays a fixed charge for such service. The Fire Department is authorized to answer calls from other towns and fire districts as provided by mutual aid agreements.

(`88 Code, § 7-58)

Statutory reference:

Authority of city to send firefighters and apparatus beyond territorial limits, see G.S. § 58-83-1

§ 32.47 AMPLE PROTECTION TO REMAIN IN CITY.

Fire apparatus may be used in answering outside calls; provided, that ample protection shall remain in the city at all times.

(`88 Code, § 7-59)

§ 32.48 STANDARD OPERATING GUIDELINES ADOPTED BY REFERENCE.

The City of Rockingham Fire Department Standard Operating Guidelines are adopted and incorporated into this code of ordinances as if fully set forth herein and is available for public inspection in the office of the City Clerk.

PARK ADVISORY BOARD

§ 32.55 CREATED.

There is hereby created and established "The Rockingham Park Advisory Board." (Ord. passed 8-8-00)

§ 32.56 MEMBERSHIP QUALIFICATIONS AND TERMS OF OFFICE.

- (A) Must be appointed to Board by City Council.
- (B) With the exception of city employees, Board members must reside within the city limits.
- (C) Will consist of five members. All appointments shall be for a term of three years. Council may stagger the length of the initial appointees so that all terms will not expire simultaneously.
- (D) (1) The initial terms of office shall be configured as follows:
 - (a) Two members 3 years
 - (b) Two members 2 years
 - (c) One member 1 year
- (2) Members may be appointed for a second consecutive term but after two consecutive terms, a member shall be ineligible for reappointment until one calendar year has elapsed from the date of termination of his/her term.
- (E) Vacancies shall be filled for the unexpired term only, and appointments to vacant positions shall be made by City Council in the same manner as new full-term appointments.

 (Ord. passed 8-8-00)

§ 32.57 ORGANIZATION OF ROCKINGHAM PARK ADVISORY BOARD.

- (A) The members of the Board shall elect a chairman annually in July for a term of one year. The chairman may be eligible for reelection but shall not serve more than two consecutive terms. The chairman shall decide all points of order and procedure, subject to these rules, unless directed otherwise by a majority of the Board in session at that time. The chairman shall have other powers and duties as normally associated with the office.
- (B) The Board shall elect a vice-chairman in the same manner and for the same term as the chairman. The vice-chairman shall serve as acting chairman in the absence of the chairman.
- (C) The members of the Board shall elect a secretary annually in July for a term of one year. The secretary, subject to the direction of the chairman of the Board, shall keep all records, conduct all correspondence of the Board and generally supervise the clerical work of the Board. Two weeks after each meeting, the secretary shall submit a signed, typed copy of the minutes to the City Clerk to be kept as his/her official city records.
- (D) The Recreation Director of the city shall serve as the staff liaison for the Board. The Director is required to attend all meetings of the Board and report to Council any recommendations that the Board may have. The Director can give input but will not be eligible to vote upon any matter.

 (Ord. passed 8-8-00)

§ 32.58 POWERS AND DUTIES OF BOARD.

The Board shall have the following powers and duties:

- (A) Make careful study of the planned activities taking place at Falling Creek Park and Palisades Park.
- (B) Make recommendations to Council that will identify short-term and long-range improvements of these activities.

(C) To address the recreational needs that will enhance the community. (Ord. passed 8-8-00)

§ 32.59 MEETINGS.

- (A) The Board shall meet quarterly in the months of July, October, January, and April. The North Carolina Open Meetings Law (G.S. § 143-318.9 et seq.) shall be strictly complied with. It shall be the City Clerk's responsibility to see that all meetings are properly noticed.
- (B) The Board will meet on the third Thursday of the designated month at 6:00 p.m. at city hall.
- (C) Special meetings of the Board may be called at any time by the chairman, provided at least 24-hour notice of the time, place, and subject of the special meeting shall be given. This notice may either be by telephone or in writing, and shall be given either by the Secretary or the chairman of the Board. This notice shall be given in a manner so as to comply with the North Carolina Open Meetings Law (G.S. § 143-318.9 et seq.).
- (D) Members may be removed by the City Council for failure to attend three consecutive meetings without a reasonable excuse, or after a hearing, for any good cause related to performance of duties.
- (E) A quorum shall consist of three members of the Board.
- (F) All meetings of the Board shall be open to the public. The order of business at regular meetings shall be as follows:
 - (1) Roll call.
- (2) Reading and approval of minutes of previous meeting.
 - (3) Report of committees.
 - (4) Old business.

- (5) New business.
- (6) Adjournment.
- (G) The voting of a majority of those present shall be sufficient to decide any matter before the Board provided a quorum is present. The chairman is allowed to vote.

(Ord. passed 8-8-00)

§ 32.60 COMMITTEES.

The chairman may appoint committees to investigate a particular matter or undertake other assignments within the responsibility of the Board. (Ord. passed 8-8-00)

§ 32.61 AMENDMENTS.

These rules may, within the limits allowed by law, be amended at any time by an affirmative vote of not less than a majority of members of the Board, provided such amendments shall have first been presented to membership in writing at a regular or special meeting at least two weeks before the meeting at which the vote on the amendment is proposed to be taken, and no such amendment shall have affect until approved by City Council in a vote as provided by law.

(Ord. passed 8-8-00)

CHAPTER 33: TAXATION AND FINANCE

Section

General	7	Pro	vic	ion	2

33.01 33.02 33.03 33.04 33.05 33.06	Fiscal year Date of assessment Due date; penalties for late payment Partial payments Apportionment and release of lien Application to property sold for taxes
33.06 33.07	Application to property sold for taxes Tax Collector to conduct sale

Retail Short-Term Lease or Rental of Vehicles

33.15	Definitions
33.16	Levy of tax
33.17	Collection of tax
33.18	Report and payment of tax
33.19	Taxpayer to keep records
33.20	Tax Collector to provide forms
33.21	Situs
33.22	Penalties and remedies
33.23	Administration

GENERAL PROVISIONS

§ 33.01 FISCAL YEAR.

The fiscal year for the city shall commence on the first day of July and end on the thirtieth day of June each year.

(`88 Code, § 19-1)

§ 33.02 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 the first day of January of each year.

(`88 Code, § 19-2)

§ 33.03 DUE DATE; PENALTIES FOR LATE PAYMENT.

- (A) All taxes levied by the City Council shall be due and payable on the first day in September of the fiscal year for which they are assessed or levied.
- (B) After the first day of September and on or before the fifth day of January next after due and payable, the tax shall be paid at par or face value.
- (C) On or after the sixth day of January there shall be added to the tax a penalty of 2%; on or after the first day of February after due and payable there shall be added to the tax an additional penalty of ¾ % per month or fraction thereof until paid. (`88 Code, § 19-3)

8 33.04 PARTIAL PAYMENTS.

The Tax Collector shall be authorized, empowered and directed to accept partial payments on taxes of not less than 331/8% of the total amount of taxes due by any taxpayer or three equal installments; provided, that the time for paying the installments shall not be extended beyond the time now provided by law for the advertisement and sale of property for taxes; provided further, that no installment payment or payments shall operate as a discharge of the tax lien until the amount of the taxes shall have been paid in full.

(`88 Code, § 19-4)

§ 33.05 APPORTIONMENT AND RELEASE OF LIEN.

To avoid undue hardship the Tax Collector may release a particular tract or parcel of real estate from the tax lien of the city when a change in the ownership of the 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 it and upon the payment of all unpaid personal property tax against the person in whose name such property was listed. The person paying the personal property tax of another shall be subrogated to the rights of the city with respect to such tax, and the Tax Collector shall assign to such personal property tax. (`88 Code, § 19-5)

§ 33.06 APPLICATION TO PROPERTY SOLD FOR TAXES.

The rules stated in §§ 33.04 and 33.05 shall apply in cases where property has been sold for taxes and the city is the holder of the certificate 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 § 33.04 shall pay the cost of advertising, selling and issuing of certificate of sale.

(`88 Code, § 19-6)

§ 33.07 TAX COLLECTOR TO CONDUCT SALE.

The City Tax Collector is designated or commissioned to sell all property, real or personal, to satisfy any tax lien, penalties or forfeiture as is provided under state laws.

(`88 Code, § 19-6)

RETAIL SHORT-TERM LEASE OR RENTAL OF VEHICLES

§ 33.15 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.

GENERAL STATUTES. 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.

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 return 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.

LEASE or **RENTAL**. A transfer, for consideration, of the use but not the ownership or property to another for a period of time. (G.S. § 105-164.3(7a))

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. (G.S. § 105-187.1(3))

SHORT-TERM LEASE OR RENTAL. Any lease or rental of a vehicle that is not a long-term lease or rental. (G.S. § 160A-215.1(e)(2) and 105-187.1(4))

TAX COLLECTOR. That individual appointed by the governing body pursuant to G.S. § 105-349 (the provisions of the Municipal Charter), to collect taxes on behalf of the city 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 chapter.

VEHICLE. Any of the following:

- (1) A motor vehicle of the private passenger type, including a passenger van, minivan, or sport utility vehicle.
- (2) A motor vehicle of the cargo type, including a cargo van, pickup truck, or truck with a gross vehicle 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 drivers license.
- (3) A trailer or semi-trailer with a gross vehicle weight of 6,000 pounds or less. (G.S. 160A-215.19E)(1)) (Ord. passed 6-13-00)

§ 33.16 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. This tax on gross receipts is in addition to the privilege taxes authorized by G.S. § 160A-211. (Ord. passed 6-13-00)

§ 33.17 COLLECTION OF TAX.

Every person engaged in the business of the 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 city. 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 the tax from the customer shall not affect such liability.

(Ord. passed 6-13-00)

§ 33.18 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 each 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. (Ord. passed 6-13-00)

§ 33.19 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 duly authorized agent. (Ord. passed 6-13-00)

§ 33.20 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 city forms and instructions for filing returns to insure 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.

(Ord. passed 6-13-00)

§ 33.21 SITUS.

The transaction-giving rise to the tax levied in this subchapter shall be deemed to have occurred at the location of the entity from which the customer takes delivery of the vehicle.

(G.S. § 160A-215.19(b)) (Ord. passed 6-13-00)

§ 33.22 PENALTIES AND REMEDIES.

The provisions with respect to remedies and penalties applicable to Subchapter VIII (Local Government Sales and Use Tax) of G.S. Chapter 105, as contained in G.S. Chapter 105, Article 5 and Article 9, Subchapter 1, thereof, 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 governing body of the city may exercise any power the Secretary of Revenue may exercise in collecting sales and use taxes.

(G.S. § 160A-215.1(f)) (Ord. passed 6-13-00)

§ 33.23 ADMINISTRATION.

In addition to the provisions in this subchapter, the levy and collection of the taxes herein imposed shall be otherwise administered in the same manner as the Sales and Use Tax as provided in G.S. Chapter 105, Article 5, Subchapter 1.

(G.S. § 160A-215.1(d)) (Ord. passed 6-13-00)

CHAPTER 34: CIVIL EMERGENCIES

Section

34.01	State of emergency	(C) If the N
34.02	Declaration; curfew authorized	of emergency,
34.03	Acts deemed unlawful during curfew	members of the
34.04	Limiting application of curfew	act in the Mayor

§ 34.01 STATE OF EMERGENCY.

A state of emergency shall be deemed to exist whenever, during times of great public crisis, disaster, rioting, civil disturbance, catastrophe or for any other reason, municipal public safety authorities are unable to maintain public order or afford adequate protection for lives, safety, health, welfare or property. (`88 Code, § 6-16)

Statutory reference:

Disaster defined, see G.S. § 166A-4

§ 34.02 DECLARATION; CURFEW AUTHORIZED.

- (A) In the event of a state of emergency threatening or endangering the lives, safety, health and welfare of the people within the city or threatening damage to or destruction of property or when directed to do so by the City Council, the Mayor of the city shall be authorized and empowered to issue a public proclamation declaring to all persons the existence of such a state of emergency; in order more effectively to protect the lives, safety and property of people within the city, the Mayor may define and impose a curfew applicable to all persons within the jurisdiction of the city.
- (B) The Mayor shall proclaim the end of such state of emergency and curfew as soon as circumstances warrant or when directed to do so by the City Council.

- (C) If the Mayor is not available during the state of emergency, then the Mayor pro tem or three members of the City Council shall be empowered to act in the Mayor's absence.
- (D) The City Council shall be called into session within 24 hours after a state of emergency has been proclaimed by the Mayor.
 (`88 Code, § 6-17)

§ 34.03 ACTS DEEMED UNLAWFUL DURING CURFEW.

During the existence of a proclaimed state of emergency when a curfew has been defined and imposed, it shall be unlawful for anyone subject to curfew:

- (A) To be or travel upon any public street, alley or roadway or upon public property, unless such travel is necessary to obtain medical assistance;
- (B) To possess off one's own premises, buy, sell, give away or otherwise transfer or dispose of any explosives, firearms, ammunition or dangerous weapon of any kind;
- (C) To sell beer, wines or intoxicating beverages of any kind or to possess or consume the same off one's own premises;
- (D) To sell gasoline or any other similar petroleum products or any other combustible or inflammable substances, except as expressly authorized by the provisions of the curfew imposed. (`88 Code, § 6-18)

§ 34.04 LIMITING APPLICATION OF CURFEW.

The Mayor may, and when directed by the City Council shall, limit the application of a curfew imposed as provided in § 34.03 to any area specifically designated and described within the jurisdiction of the city and to specific hours of the day or night. He or she shall exempt from the curfew police officers, firefighters, doctors, nurses and other such classes of persons as may be essential to the preservation of public order and immediately necessary to serve the safety, health and welfare needs of the people within the city.

(`88 Code, § 6-19)