**CITY OF MONROE - GENERAL SERVICES COMMITTEE**
**CITY HALL CONFERENCE ROOM**
**300 W. CROWELL STREET, MONROE, NC 28112**
**Thursday, January 21, 2021 - 4:00 PM**

# AGENDA

**www.monroenc.org**

1. General Services Committee Meeting Minutes from November 19, 2020

2. Shining Light Baptist Church Property Donation

3. Renaming  Enterprise Street to Willis Way

4. Budget Ordinance and Change Order for City Financial System

5. Budget Amendment for Budgetary Compliance for Fiscal Year 2021

6. Boggs Paving - Property Tax Refund Claim

Other Items

**CITY OF MONROE**
**GENERAL SERVICES COMMITTEE MEETING**
City Hall Conference Room
300 W. Crowell Street
Monroe, NC 28112
November 19, 2020 4:00 PM

**MINUTES**

Present: Committee Member Lynn Keziah (Chairman), Committee Member Mayor Pro Tem Marion Holloway, Committee Member Franco McGee, Committee Member Gary Anderson

Absent: Committee Member Hayden Munn

Staff: Larry Faison, City Manager; Lisa Strickland, Finance Director; Ashley Britt, Assistant City Attorney (by conference call); Tonya Edwards, Director of Parks & Recreation; Peter Cevallos, Airport Manager; Ashley Ivey, Accounting Manager

Visitor(s): None

The General Services Committee met in the City Hall Conference Room at 4:00 p.m. on November 19, 2020. A quorum was present. Chairman Keziah presided.

**Item 1. General Services Committee Meeting Minutes from October 15,2020.**
Mayor Pro Tem Holloway moved to approve the Minutes of the General Services Committee Meeting of October 15, 2020.

Committee Member Anderson seconded the motion, which unanimously passed with the following votes:

AYES: Chairman Keziah, Mayor Pro Tem Holloway, Committee Member McGee, Committee Member Anderson

NAYS: None

**Item 2. Utility Fee Grant Program Update.**
Finance Director, Lisa Strickland presented to the Committee an informational update on the Utility Fee Grant Program. The informational update is required to fulfill reporting requirements of the Utility Fee Waiver Program and Resolution R-2015-41.

The Utility Fee Grant Program was initiated in 2015 to assist those who are income eligible by waiving their utility fees. The status of ownership of participants has been tracked since 2015 and the result illustrates that the program is doing exactly what it was intended to do; keep people in their homes.

As of the meeting, there have been 21 recipients of the Utility Fee Grant Program and all original owners still reside in the property. There has not been a new recipient of the program since the summer of 2020. The program has provided $120,119 in assistance and currently has a remaining balance of $26,172.

**Item 3. Parks and Recreation Trust Fund Grant for Development of Belk Tonawanda Master Plan Phase I-B.**
Director of Parks & Recreation, Tonya Edwards presented the acceptance of N.C. Parks and Recreation Trust Fund Grant and request for approval of a budget ordnance for the allocation of the funds.

On October 22, 2020 the City of Monroe was awarded the N.C. Parks and Recreation Trust Fund Grant in the amount of $425,000 in matching funds for Phase I-B of the Belk Tonawanda Park Expansion and renovation project. This project will include the construction and installation of a splash pad, picnic restrooms and shelter, paved walking trail, fitness station, and lawn games.

On November 12, 2019 Council adopted a resolution to allocate the $425,000 in matching funds for this grant. Now that the grant has been awarded the additional funds in the amount of $425,000 need to be allocated and will be reimbursable as the various elements of this project are completed. The required project completion date of this grant is October 31, 2023.

Capital Project Budget Ordinance
Belk Tonawanda Park Phase I-B
BO-2020-18

| | |
|---|---|
| General Capital Project Fund | |
| Revenue: | |
| Grant Revenue | $425,000 |
| Expenses: | |
| Project Costs | $425,000 |

Tonya Edwards states how fortunate the Parks & Recreation department and City of Monroe is to have been awarded this grant. The City of Monroe was one of sixty-six applicants.

Staff recommends that the General Service Committee approve and forward to Council the acceptance of these grant funds, approve a Budget Ordinance in the amount of $425,000 for the allocation of this reimbursable funding, and authorize the Mayor to execute any and all required documents.

Committee Member McGee made a motion to recommend the approval of the budget ordnance BO-2020-18 and forward to full Council.

Mayor Pro Tem Holloway seconded the motion, which unanimously passed with the following votes:

AYES: Chairman Keziah, Mayor Pro Tem Holloway, Committee Member McGee, Committee Member Anderson

NAYS: None

Tonya Edwards also informed the Committee that signs will be created once the project at Belk Tonawanda Park is complete. In the meantime, a coming soon sign will list the additional elements that will be completed in phase I-B.

**Item 4. Acceptance of Settlement Funds from GolfNow.**
Director of Parks & Recreation, Tonya Edwards presented the request to accept settlement funds from GolfNow in the amount of $46,498 for unauthorized commission fees collected.

In September, 2020 staff of the Monroe Country Club discovered that GolfNow was deducting unauthorized commission fees from rounds of golf sold through the GolfNow online tee time reservation service.

GolfNow is the point of sale and tee time booking software utilized by The Monroe Country Club. The current agreement with GolfNow provides GolfNow with two tee times per day to sell at their discretion in lieu of payment for this service. The agreement does not include any additional commission fees.

After review of this issue, GolfNow found that our agreement was converted to a commission based service in May 2017 in error. The revenue from rounds sold between May 2017 and September 2020 was deducted by the unauthorized commission fees. The unauthorized commission fees totaled $46,498. Our staff worked along with the GolfNow account services staff to ensure that all funds collected in error during this period have been identified and accounted for. Council approval is needed for authorization to sign the settlement form and accept these funds.

Staff recommends that the General Services Committee approve and forward to Council for acceptance of this GolfNow Refund/Settlement/Release agreement for the funds in the amount of $46,498 and authorize the City Manager to execute any and all required documents.

Mayor Pro Tem Holloway made a motion to recommend the acceptance of the GolfNow Refund/Settlement/Release agreement and forward to full Council.

Committee Member McGee seconded the motion, which unanimously passed with the following votes:

AYES: Chairman Keziah, Mayor Pro Tem Holloway, Committee Member McGee, Committee Member Anderson

NAYS: None

**Item 5. Budget Amendment for Quonset Hangar Reactivation.**

Airport Manager, Peter Cevallos presented a request to consider a budget amendment in the amount of $75,000 to re-activate the Quonset Hangar so that the facility can be leased out.

Peter Cevallos stated that the facility is currently not being utilized and has not been for a couple of years. Aerowood Aviation has requested to lease the space for their flight school operation. This would provide a classroom type setting where they could go over lesson plans and additional room to accommodate the 1,000+ students.

Chairman Keziah asked if we would take back over the terminal space if Aerowood Aviation leased this space. Peter Cevallos stated that we would not take back over the terminal space because Aerowood Aviation plans to keep those office spaces as well. Aerowood Aviation's plan is to have staff that are currently working from home transition into the office spaces.

Aerowood Aviation is interested in leasing the entire office space, which includes two stories and is approximately 3,217 square feet: per the fee schedule, the current rate is $5 per sq. ft., per year, which will generate an annual rent of $ 16,085; Aerowood will pay for the building's utilities.

For the hangar area, Mr. Jeff Owens is interested in relocating three aircraft to the Airport for customers he manages: a turbo-prop King Air 200, a Falcon 10 corporate jet and a Baron small twin. The three aircraft will generate $ 18,540 in annual lease revenue.

In order to re-activate the Quonset Hangar, capital improvements are required. The roof has several leaks due to previous penetrations and holes that have developed and the office space was left in poor condition from the previous tenant. The office space will require repainting, new flooring, new bathroom fixtures, etc.

To accomplish the re-activation, an outlay of approximately $75,000 has been budgeted, with the roof repairs estimated to be between $18,000 - $20,000, approximately $36,000 to re-furbish the inside of the facility, and the remaining funds to ensure the HVAC unit is serviced and operational.

Budget Amendment
Reactivation of Quonset Hangar
BA-2020-31

| | |
|---|---|
| General Fund | |
| Revenues: | |
| Appropriation from Formally Assigned for Airport Grant Acceptance Fund Balance | $75,000 |
| Expenses: | |
| Transfer to Airport Fund | $75,000 |
| Airport Fund | |
| Revenues: | |
| Transfer from General Fund | $75,000 |
| Expenses: | |

Airport Operations $75,000

Staff requests General Services Committee the action of requesting City Council approve Budget Amendment 2020-31 to fund the reactivation of the Quonset Hangar, and authorize the City Manager to execute all necessary documents so that it can be leased out.

Committee Member Anderson made a motion to recommend the approval of the budget amendment BA-2020-31.

Committee Member McGee seconded the motion, which unanimously passed with the following votes:

AYES: Chairman Keziah, Mayor Pro Tem Holloway, Committee Member McGee, Committee Member Anderson

NAYS: None

**Item 6. Adopt Series Resolution to Refinance Combined Enterprise System Debt.**
Finance Director, Lisa Strickland presented a request to adopt Series Resolution to advance refund the Combined Enterprise System Revenue Refunding Bonds, Series 2011 and a State Revolving Fund Loan.

Staff has been reviewing opportunities to refinance bonds to take advantage of the current low interest rate market. The City has $6,435,000 in outstanding callable maturities from the Combined Enterprise System Revenue Refunding Bonds, Series 2011 financing that was issued to refinance system improvements for the water and sewer utilities and the airport. The City also has $6,735,446 outstanding from a State Revolving Fund Loan that was originally used in 2014 to fund the Stewart Creek Sewer Outfall.

Based on bank bids that were received on October 29, 2020, the (PV) savings from refinance of this issue is $1,058,348 or 8.04%. This equates to an average of $127,574 per year in cash flow savings. The City has received proposals from seven financial institutions to purchase the Bonds. The bank that won the bid is Truist Bank (formerly SunTrust) with an interest rate of 0.920% for Series 2020A and a rate of 1.400% for Series 2020B.

Council previously adopted Resolution R-2020-65 to authorize the steps necessary to refinance the 2011 Combined Enterprise System Revenue Refunding Bonds and State Revolving Fund Loan including filing the LGC application and retaining the professionals deemed necessary to carry out this transaction.

Staff requests General Services Committee recommend City Council adopt the Series Resolution R2020-69 to authorize the issuance of the Combined Enterprise System Revenue Refunding Bonds, Series 2020A and Series 2020B.

Committee Member Anderson made a motion to recommend the approval of the budget amendment BA-2020-31.

Mayor Pro Tem Holloway seconded the motion, which unanimously passed with the following votes:

AYES: Chairman Keziah, Mayor Pro Tem Holloway, Committee Member McGee, Committee Member Anderson

NAYS: None

**There being no further business the meeting was adjourned at 4:13 p.m.**

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Committee Chairman, Lynn Keziah

**STAFF REPORT**

**TO:** General Services Committee

**VIA:** E.L. Faison, City Manager

**DATE:** January 21, 2021

**FROM:** Brian J. Borne, Assistant City Manager

**PREPARED BY**: Brian J. Borne, Assistant City Manager

**SUBJECT:** Shining Light Baptist Church property, 2007 Pinedell Avenue, Parcel ID #09-301-226B

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## SUMMARY STATEMENT

Discuss potential donation of property and Proposal for Inventory and Assessment Services, Tax Parcel ID #09-301-226B (lake parcel), #09-301-225B and #09-301-225C, 2007 Pinedell Avenue.

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## REVIEW

Staff was approached by Pastor Tim Cruz, Shining Light Baptist Church if there was an interest in the possible donation of property at 2007 Pinedell Avenue, Parcel ID #09-301-226B.

The property at 2007 Pinedell Avenue, owned by Shining Light Baptist Church, has been offered to the City of Monroe as a potential donation if used for public benefit. Monroe Parks and Recreation is considering this property for future recreation for programmed day camp activities, not open for daily use. Potential programming and facilities for the above parcel could include fishing, team building challenge courses, picnicking, and other day camp activities. Benesh has completed a site inventory and assessment to determine the opportunities and any constraints towards providing the above potential programming venues. Items studied in this assessment include: soil and terrain, vegetation, hydrology, access, surrounding land use, man made improvements and previous planning studies.

The assessment determined that the property is suitable for the use(s) outlined above.

Shining Light requests the City consider the following:

- Placing a permanent marker in easy to see place on the property (see sample below) to recognize the gift

Permanent marker to state something to this effect:

Lake Minnehaha
*"Lake of Many Laughs"*
*Built in 19??* *By Mr. O.V. McGee*

Donated to the Residents
of the City of Monroe
North Carolina

By Your Friends at
Shining Light Baptist
Church and Academy
(Date)

"In God We Trust"

- Keep the water wheel in place as a landmark (as long as in good repair)
- Remove the non-established house
- Cover boundary survey and closing costs

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## RECOMMENDATION

General Services Committee consider and recommend to Council to accept the donation of property, with the requests listed above and that the manager be authorized to execute all documents as required to execute this transaction. The item will be placed on the Wednesday, February 10, 2021 City Council Consent Agenda if there is no Committee objection.

Attachment(s):
Maps
Parcel ID #09-301-226B (lake parcel), #09-301-225B and #09-301-225C
Pinedell Assessment Report 6.24.2020


City of Monroe
Where Heartland Meets High Tech

# Shining Light Baptist Church Parcels

## 09-301-225C
## 09-301-225B
## 09-301-226B

## Legend

Centerlines

Parcels

**Existing: R-20**
**(Residential-Low Density)**

**Future Land Use:**
**Suburban Character Area**

**Total Tax Value: $76,800**

**Total Acreage: 7.79**

N
W E
S

0 70 140 210
Feet

# PINEDELL AVENUE PROPERTY ASSESSMENT REPORT

## CITY OF MONROE

JUNE 2020

benesch

# PROJECT OVERVIEW

The City of Monroe is considering the acceptance of a land donation from the Shining Light Baptist Church of an existing church-used recreation area located off Pinedell Avenue in northwest Monroe. Currently, Monroe Parks & Recreation is considering this property for future recreation use for programmed day camp activities, not open for daily public use should the property be deemed acceptable for recreation use.

The proposed land donation at 2007 Pinedell Avenue (State Highway 1205) is approximately 6.29 AC (PID 09-301-226B), and zoned R-20 Single Family Residential (City of Monroe Zoning).

The following document provides a summary of the inventory & assessment process conducted by Benesch in Spring 2020. The purpose of this assessment is to provide City staff and elected officials with an understanding of the current conditions that exist on the site and opportunities and constraints for development for recreation use should the City take ownership of the property.


2007 Pinedell Avenue

## SITE ANALYSIS

The following is a description of the existing man-made and natural features of the Pinedell Avenue property. These existing features are important determinants in planning the future recreation improvements.

### Man-made Features

### Existing Facilities

The property located at 2007 Pinedell Avenue (Parcel ID: 09301226B) has served the parishioners of Shining Light Baptist Church for several years. It has served as a recreational outlet for family and church gatherings, but regular use appears to have ended. The site is in close proximity to Downtown Monroe (3 miles) and the Parks & Recreation offices (2.5 miles).

Existing facilities are closed off and/or signed as closed. There is a black chain link fence (in good condition) along Pinedell Avenue and Grimes Street extension. The chain link fencing along the Rail line and north side of the property is not in as good a shape. From a site visit, the existing facilities that remain include:

### Lake

An existing lake, shown as Lake Minnehaha on some maps, is the dominant feature of the property with the dam occurring along the southwest side of the property before the railroad tracks. While the age of the dam is unknown, USGS Topographical maps show it as a feature in the early 1970's, so it is at least 50 years old. Approximately 2.5 acres of water surface, the lake has grassed edges along most of the shoreline except for a concrete block wall along the western edge near the dock/fishing pier. We were unable to determine the water depth during the visit. There are remnants of an old ladder that appears to have been used to enter/exit the lake for swimming. Water quality of the lake was not conducted as part of this assessment.

The structural condition of the dam is not known at this time, but there is a fair amount of vegetative growth on the face of the dam that will need to be removed. No evidence of a standpipe or riser was observed though there does appear to be a valve in front of a wall below the face of the dam on the rail side. The outfall would appear to flow under the rail line at this location. According to the Land Resources Department of NC DEQ, this dam is not listed on the NC Dam Inventory Registry and is exempt from inspections. A DSWISE Modeling Analysis was run on the dam to determine the potential damage that would be caused by a dam breach. The DSWISE results confirmed the potential for damage from a breach to be minor, due to volume, orientation and surrounding topography. Current runoff from the lake appears to flow out the western end of the lake following an eroded channel to a low area in the western corner of the property. From this location water appears to flow south along the rail line to the channel under the rail line noted above.

### House/Dwelling

There is a single-story house/dwelling located north of the lake. Based on Google Earth imagery, the dwelling appears to have shown up on the property in 2008-2009. It is in severe disrepair and collapsing. It appears to be wood shingle or Masonite siding, but is unsafe to investigate the interior. This dwelling should be removed altogether.

### Dock/Pier

There is a wood dock/pier on the northwest side of the lake that is in disrepair with pickets missing, rails split and uneven decking. The shore end of the pier is covered, and with bench seating. Caution signage at the shore end of the pier states, "No Swimming Allowed'.

### Zipline/Stair Tower

There is a zipline structure located just west of the dock/pier. This wooden structure has two levels with the top level accessing a zipline that extends across the lake to a platform on the southeast side near the water wheel. The platform landing does seem to be limited in terms of landing space and circulation. The stairs are currently closed off at the bottom. Based on Google Earth imagery, the structure was built in 2007-2008.

### Storage Building

A small storage building (10' x 10') sits behind the dock/pier. It appears to still be full of items with additional items being stored around the perimeter of the building. From the outside, the building appears to be in decent shape.



### Water Wheel

There is a large red waterwheel and a companion wheel located on the southeast side of the lake. Both appear to be ornamental fixtures only but appear to be in good shape.

### Misc. Equipment

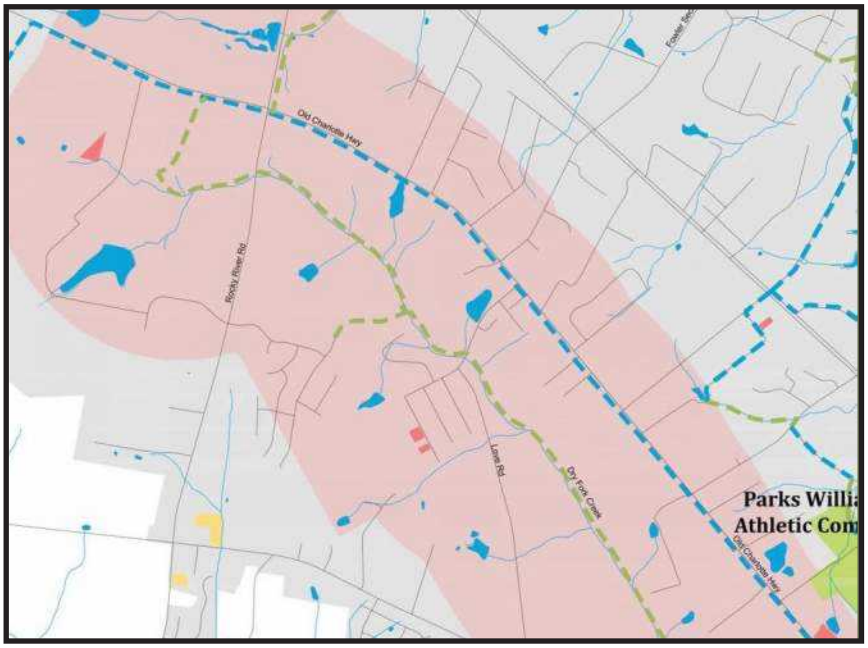
There is a basketball goal and net near the storage building along with three posts toward the northern property line that could have been used to support volleyball nets.

### Pedestrian and Bicycle Access

There are no sidewalks along Pinedell Avenue, though there is an extension of Grimes Street on the north end that services the two houses to the northeast. There are no paved accessways into the property. There are two access gates for the property. A single gate located off the Grimes Street extension allows access to the northeast grassed area of the property. A double gate access occurs at the southern corner of the property, but appears to be located in the railroad ROW, so not sure if this access serves the property or is access for dam



maintenance. The perimeter fence along the Grimes Street extension ends at the far property corner for the second house on the street, but a small creek/drainage swale limits access.




The Monroe Greenway Master Plan proposes a multi-use path/greenway along Dry Fork Creek just south of the rail line and sidewalk along Old Charlotte Highway to which a sidewalk connection could be made when the greenway and/or sidewalk is constructed. The property is located within a Carolina Thread Trail corridor.

## Parking

There is no designated on the property, so it is assumed that historically visitors parked along Pinedell Avenue between the road and the perimeter fence. As noted above, there are two access gates for the property. A single gate access off the Grimes Street extension allows access to the northeast grass area of the property. A double gate access occurs at the southern corner of the property, but appears to be located in the railroad ROW. Neither gate locations are conducive to providing vehicular access for parking. The grass area on the northeast side of the lake does not provide room for much parking and/or vehicular circulation.

## Surrounding Land Use

A railroad line (CSX) forms the southwestern boundary of the side with a 100' ROW extending from the center of the rail line. From GIS, it appears that the southwestern shoreline of the lake along with the dam may be located within the railroad ROW. Pinedell Avenue (35' ROW) forms the eastern edge of the property with single family residential across the road facing the property. Two (2) single family residential lots abut the northeast corner of the property across Grimes Street extension. Half of the northern edge of the property abuts a construction business with a small 0.187-acre parcel (owned by Shining Light Baptist Church) while the other half abuts a wooded parcel (Parcel #09301225C) also still owned by Shining Light Baptist Church. This parcel would become land locked as the only access appears to be a double gate from the Pinedell property side. It appears that this small 1.32-acre parcel is currently being used for miscellaneous storage.

## Zoning

The site is currently zoned R-20 Single Family Residential which allows for development of parks and open spaces. There are minimum 10' setbacks required along all sides of the property.

## Utilities

There is currently evidence of electrical service connecting to overhead lights and poles on the north side of the lake, but do not know if it is currently active. Above ground markers indicate the availability of underground fiber optic cable. Both public water and gas are evident along Pinedell Avenue, but do not appear to extend into the property. Due to the location of the lake, connections for water, sewer, power and fiber will require easements.

## Natural Features

There are several natural features within the property thathould also be considered when planning for future recreational development. These features include:

## Topography

While there is gradual elevation change on this property, a majority of the elevation change is due to the berm of the earthen dam on the property, and the embankment that results. The elevations on this parcel range from approximately 639 feet MSL to approximately 618 feet MSL. The highest point is located on the north side of the site, while lowest elevations are found at the toe of the dam in the western corner of the property bordering the railroad tracks.

Generally, the site has two drainage areas. The section north and east of the lake, drains from the north to the south, and from the property lines toward the lake. Surface water to the west of the lake, takes a drainage path down the dam berm, and continues to a swale created by the elevated train tracks and generally flows south to north.


## Soils

While the lake dominates property (28%), the remainder of the site is mostly comprised of (BuB) Badin-Urban land complex (28%) and (BdB2) Badin Channery silty clay loam (9%). These two C-Class soils flank the lake on either side (north & south) and are the highest hydrologically rates soils on the parcel. The remaining soils are D-Class soils located in the lower marshier portion of the property, to the east and west. These soils include; (CmB) Cid Channery silt loam (18%), (CnB) Cid-Urban Land Complex (11%), and (ChA) Chewacla silt loam (7%).

The main soil type found on the site is Badin-Urban land complex. This soil type is found north of the lake in the most developable portion. The Badin-Urban series and the Badin channery silty clay loam (located mostly along the road side of the lake) consist chiefly of moderately deep or deep, moderately well drained or well drained soils that have fine to moderately coarse texture and a moderate rate of water transmission. Between these two soils lies Cid-Urban Land Complex soil that can fluctuate between B-Group soils (with moderate infiltration and moderate rate of transmission) and D-Group soil (slow infiltration and very slow rate of water transmission), depending whether it is drained or undrained. These soils tend to have high run-off potential and erosion issues.
The other two soils; Cid Channery silt loam and the Cid-Urban Land Complex generally have slow

infiltration rate when saturated. They usually consist of an obstructive layer that limits the drainage causing a slow rate of water transmission.

### Hydrology/Drainage

There is a drainage way that appears to be one water source for the lake coming from the northern end of the property. Given the topography, the entire site drains towards the western corner and the rail line. Runoff also flows across Pinedell Avenue both along the surface and through storm pipes that also feed into the lake. The property does not fall into any FEMA flood zones and the National Wetlands Inventory (NWI) does not show any wetlands on the property. NWI shows the lake as a freshwater pond (PUBHh) and the out flow from the lake as riverine (R4SBC) flowing under the rail line to Dry Fork Creek.

### Vegetation

The site is predominately open, but some older hardwoods (mostly Oaks) dot the perimeter of the lake on the northern edge and along Pinedell Avenue. There is mostly scrub and scattered understory in the western corner of the property in an area that is a low corner of the site and appears to become inundated periodically. There is a similar area of tall grasses and brush on the northern corner along the drainageway.

### Wildlife

There were sightings of geese along the shoreline during the site visits, but no visual sightings of fish, turtles or other aquatic wildlife in the lake.

## Site Analysis Summary & Assessment

### Opportunities

- Flat to gently sloping site provides visual interest with the mature trees around the lake perimeter and some nice views across the lake. Elevation change is enough to add interest without creating recreational development issues or creating barriers to accessibility.
- Site is well served by public utilities, reducing infrastructure installation costs.
- Existing open areas reduce potential construction costs by reducing clearing and grubbing required for recreational development.
- Fenced property provides good controlled facility for the City's planned use for day camp programming.
- Lake serves as an excellent backdrop and resource for day camp programming.

### Constraints

- Some of the soils found onsite have development limitations that may require additional thought in facility placement and design.
- The existing structures are in various states of disrepair (or collapsing like the house) and should be removed.
- Accessibility to and throughout the property needs enhancement and/or development.
- It appears that Shining Light Baptist Church will still need access through the propoerty to the 1.32 AC parcel adjacent to the western corner.
- Lack of on-site opportunities for parking may not be an issue if the City is providing van transport for day campers to the site.
- Clean up and enhancment of the lake shoreline should occur to remove any undesired or unsafe appurtances.

## Recommendations

After visiting and walking the Pinedell Avenue property twice during this assessment process, it is apparent that the site could serve as a wonderful resource from which Monroe Parks & Recreation could provide day camp programming, a resource the Department cannot offer from any of their other current recreation facilities. The backdrop of the lake, large mature trees, clean view lines across the property and minimal elevation change from the top of the dam across most of the site will support passive recreational development. The site's location and proximity to Downtown Monroe and the Parks & Recreation Offices also would make this property a good recreational resource for the City.

There is ample space around the lake for development of the current thought for programming of day camp type facilities such as shelters, restrooms, trails, canoe/kayak access, environmental education activity areas, and flexible open space with minimal disruption to the existing site.

As noted in the report, the structural condition of the dam is not known and there is a fair amount of vegetation on the dam that should be removed such that the face of the dam is covered only in grass or ground cover, not trees and shrubs. NCDEQ has noted that the dam is not on their inventory list and exempt from inspections, but a model was run on the dam which confirmed any potential damage from a breach would be minor due to lake volume, orientation and surrounding topography. It is recommended that the apparent lake outflow in the western corner of the lake be enhanced and fortified to be properly designed as an outflow point and minimize further erosion in the existing channel. This enhancement treatment could be used as an environmental education feature along with explanations of the dam and its purpose.

Since all point sources of the runoff entering the lake could not be determined at this time, but appear to come from surface runoff north and east of the property, water quality in the lake is unknown. Enhancement of these entry points is recommended to minimize erosion entering the lake. Testing of the water is recommended to determine if the lake would support aquatic life such as fish, turtles, etc. that could be of benefit to day camp programming.

The existing structures: zipline & stair tower, dock/pier, storage building are all in some state of disrepair and may be able to be re-used with further structural assessment and improvements, if those uses will fit with the day camp programming, but could also be removed altogether, so that any new facilities all have the same year structural components. The existing house that is currently in a state of collapse should be demolished and removed from the site; our recommendation is that demolition and removal be undertaken by the church prior to any transfer of the property to the City.

A discussion should occur between the City and the church on the future use of the church's 1.32 AC parcel parcel (Parcel #09301225C) adjacent to the western property line which appears will become landlocked if the City accepts the Pinedell Avenue property. The current access to this wooded property is via double gates that open from the Pinedell property behind the existing storage building. If there was away for the City to acquire this parcel as well, it would provide a nice wooded area for further programming.

The recommendation of this assessment is that the City of Monroe proceed with negotiations to acquire the property located at 2007 Pinedell Avenue for future use by the Parks and Recreation Department as a resource for day camp programming, but not as an "open to the public" use facility. As noted above the collapsing house structure should be removed prior to acceptance of the property by the City. The City should also require that a current boundary survey be provided as part of the ownership transfer.

## Next Steps

Should the City of Monroe proceed with acceptance and transfer of the property located at 2007 Pinedell Avenue, the following steps should then be taken:

- Have a topographic as-built survey for the property be prepared to identify current topography, utility locations, existing drainage pipes, large trees, existing structures, adjacent edges of pavement, etc.
- Have a water quality test of the lake performed
- Have a structural assessment completed for any of the existing structures, the City may be considering keeping as a part of the programming for the property.
- Conduct a site master planning exercise to determine layout of proposed recreation facilities, pedestrian and vehicular circulation, access control, buffers from adjacent land uses and other site improvements for the purposes of establishing a development budget and construction plans.



benesch
Alfred Benesch & Company
2359 Perimeter Pointe Parkway, Suite 350
Charlotte, NC 28208
www.benesch.com
P 704.521.9880


Seals:

PRELIMINARY NOT FOR CONSTRUCTION

Corp. NC license: F-1320

# PINEDELL AVENUE

2007 Pinedell Avenue
Monroe, North Carolina

Project no: 17.000381
Date: 6/24/2020
Revisions:

SCALE 1"=30'

Sheet Title:
INVENTORY & ASSESSMENT

Sheet No:

City of Monroe — Where Heartland Meets High Tech

**STAFF REPORT**

**TO:** General Services Committee

**VIA:** E. L. Faison, City Manager

**DATE:** January 21, 2021

**FROM:** Sarah McAllister, P.E., Interim Engineering Director

**SUBJECT:** Renaming Enterprise Street to Willis Way

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## SUMMARY STATEMENT

The General Services Committee is requested to consider information regarding renaming Enterprise Street to Willis Way.

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## REVIEW

The City of Monroe Engineering Department received a request from Hamilton Drywall Products through Economic Development in December 2020 to rename Enterprise Street located off Bivens Road to Willis Way. There are currently no parcels with an Enterprise Street address. Staff has been informed by Economic Development that the owners of the three parcels adjacent to Enterprise Street have been contacted and they are all agreeable to the name change. The adjacent owners are Tyson Foods, A-1 Pavement Marking, and Cunningham Brothers.

A map is attached of Enterprise Street. Hamilton Drywall Products will have a Stitt Street address but will receive deliveries on the Enterprise Street side of the building. The name “Willis Way” has been approved by E-911 Emergency Services for use. Attached is Resolution 2021-05 endorsing the name change.

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## RECOMMENDATION

Staff recommends approval of the attached Resolution 2021-05 renaming Enterprise Street to Willis Way. If the General Services is in agreement, Staff will place this item on the February 10, 2021 City Council consent agenda for approval by Council.

Attachments:
Enterprise Street/Willis Way Map
Renaming Resolution 2021-05

**RESOLUTION ENDORSING A STREET NAME CHANGE FROM ENTERPRISE STREET TO WILLIS WAY R-2021-05**

**WHEREAS**, Hamilton Drywall Products has requested the City of Monroe to rename Enterprise Street off Bivens Road to Willis Way; and,

**WHEREAS**, the matter was considered by the General Services Committee on January 21, 2021 and recommended to move forward to City Council with a positive recommendation; and,

**WHERAS,** the renaming of Enterprise Street to Willis Way was considered by the City Council at their meeting on February 10, 2021; and,

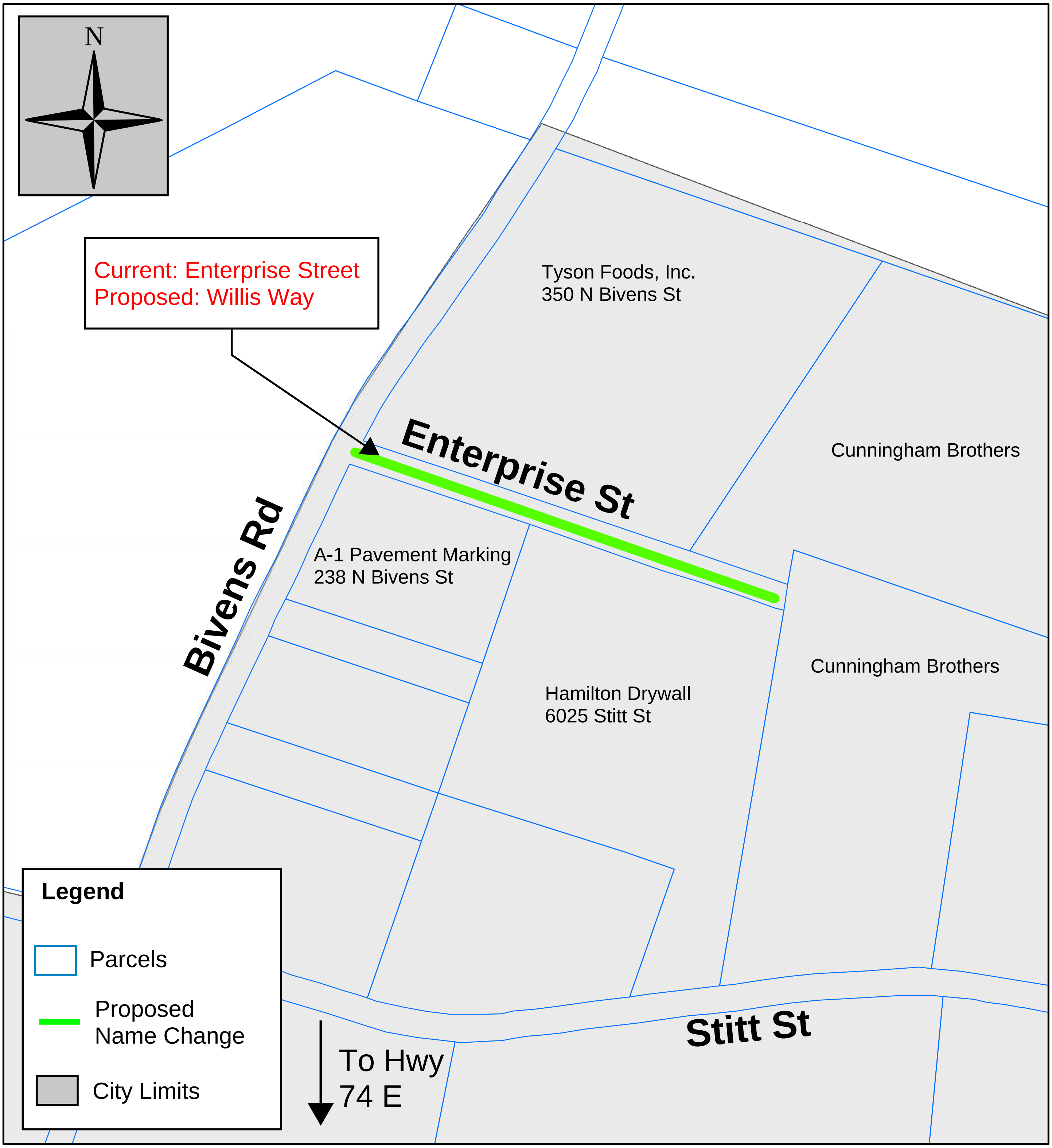
**NOW, THEREFORE BE IT RESOLVED** that Enterprise Street be renamed Willis Way.

Adopted this 10th day of February, 2021.

Attest:

Mayor Bobby Kilgore

Bridgette Robinson, City Clerk




Note: Areas in white are outside city limits of Monroe

January 8th, 2021
Scale: NTS

# Proposed Renaming of Enterprise Street to Willis Way

## From: Bivens Road to End

**STAFF REPORT**

| | |
|---|---|
| **TO:** | General Services Committee |
| **VIA:** | E.L. Faison, City Manager |
| **DATE:** | January 21, 2021 |
| **FROM:** | Lisa Strickland, Finance Director<br>Bruce Bounds, Information Technology Director |
| **PREPARED BY**: | Lisa Strickland, Finance Director |
| **SUBJECT:** | Budget Ordinance and Change Order for Additional Funding ERP System |

## SUMMARY STATEMENT

The Finance Department seeks to approval of a Change Order in the amount of $449,601 and a Budget Ordinance in the amount of $467,651 for additional components of the new Enterprise Resource Planning (ERP) (financial software) system. Staff recommends utilizing Tyler Technologies for Utility Billing, Enterprise Asset Management, Executime and Risk Management.

## REVIEW

On March 3, 2020, City Council approved Tyler Technologies Munis product as a replacement ERP system. When we made the original purchase, staff was still evaluating the Utility Billing Module for replacement. After reviewing the Utility Billing products, staff is recommending the purchase of the Munis Utility Billing Module and the purchase of additional licenses for the Enterprise Asset Management (EAM) Module. EAM will allow our utilities and other departments to manage assets, both horizontal and vertical. Currently, this function is performed by a variety of programs. With the connectivity to Tyler Financials, this will increase efficiency and capabilities to track expenses and maintenance performed.

Implementation of the Financial portion of Tyler Technologies Munis is currently under way. After evaluating the timekeeping portion of Munis, it was decided that we should purchase the

Executime Module of Tyler Technologies in order to maintain the ability to punch in and out. We are currently due for an upgrade in our current time keeping program and the annual support fees are cheaper with Tyler Technologies. Again, efficiencies will be gained by using the module that pairs with Munis.

Upon evaluation of the purchased modules, it was discovered that the Risk Management Module to track claims was inadvertently excluded. We would like to add this back and purchase this module. The license purchase for the SQL Server was excluded in the amount of $1,800. Also, the original project budget did not include the closing costs totaling $16,250 for the installment financing that was issued to make the original software purchase.

Staff is recommending a change order in the amount of $449,601 that is broken up into the following module purchases:

| | |
|---|---|
| Utility Billing | $145,498 |
| Enterprise Asset Management | 231,544 |
| Executime | 65,495 |
| Risk Management | 7,064 |

The General Fund portion of this purchase is $134,048 and the remainder is allocated to the utility funds.

Staff is also recommending a Budget Ordinance in the amount of $467,651 to cover the cost of the change order and closing costs.

Staff anticipates that the transition to Tyler Technologies will take two years to complete. It is currently projected that we will be live on financials on 7/1/20. Staff will then work toward implementing the Human Resources modules and finally the utility billing modules.

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## RECOMMENDATION

Staff requests General Services Committee recommend to City Council approval of the following:

- Approval of a Change Order to the Tyler Technologies contract in the amount of $449,601.
- Adoption of a Capital Project Budget Ordinance to provide additional funding in the amount of $467,651
- Authorization for the City Manager to execute any and all necessary documents

Attachments: Capital Project Budget Ordinance BO-2021-01

**CITY OF MONROE, NORTH CAROLINA**
**CAPITAL PROJECT BUDGET ORDINANCE**
**CHANGE ORDER #1 ERP SYSTEM**
**BO-2021-01**

**WHEREAS**, City of Monroe, North Carolina (the "City") approved the replacement of the existing Enterprise Resource Planning (ERP) (financial software) system on March 3, 2020; and

**WHEREAS**, when replacement of financial system was approved, staff was still evaluating software to replace the utility billing system; and

**WHEREAS**, staff has finished their evaluation of their selection of the utility billing module and additional asset management tools to enhance our utility departments ability to manage assets, both horizontal and vertical; and

**WHEREAS,** several items were identified that were not included in the original contract that have been recognized during the implementation process; and

**WHEREAS,** a budget amendment is needed to cover the additional purchases necessary to fully implement the financial software and utility billing modules.

**NOW, THEREFORE, BE IT ORDAINED** that the City Council of the City of Monroe provides additional funding to capital project GB2004 for ERP Replacement as follows:

General Capital Project Fund:
Revenue:
Transfer from other Funds $467,651
Expense:
Project Costs $467,651

General Fund:
Revenue:
Appropriation from Fund Balance $134,048
Expense:
Transfer to General Capital Project Fund $134,048

Monroe Aquatics & Fitness Center Fund:
Revenue:
Appropriation from Fund Balance $3,219
Expense:
Transfer to General Capital Project Fund $3,219

Tourism Development Authority:
Revenue:
Appropriation from Fund Balance $3,220

| | |
|---|---|
| Expense: | |
| Transfer to General Capital Project Fund | $3,220 |

Monroe Union County Economic Development Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $639 |
| Expense: | |
| Transfer to General Capital Project Fund | $639 |

Water & Sewer Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $142,836 |
| Expense: | |
| Transfer to General Capital Project Fund | $142,836 |

Stormwater Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $11,424 |
| Expense: | |
| Transfer to General Capital Project Fund | $11,424 |

Electric Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $127,438 |
| Expense: | |
| Transfer to General Capital Project Fund | $127,438 |

Natural Gas Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $35,839 |
| Expense: | |
| Transfer to General Capital Project Fund | $35,839 |

Solid Waste Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $8,692 |
| Expense: | |
| Transfer to General Capital Project Fund | $8,692 |

Workers Compensation Fund:

| | |
|---|---|
| Revenue: | |
| Appropriation from Fund Balance | $76 |
| Expense: | |
| Transfer to General Capital Project Fund | $76 |

Property & Casualty Fund:

Revenue:

Appropriation from Fund Balance $72

Expense:

Transfer to General Capital Project Fund $72

Health & Dental Insurance Fund:

Revenue:

Appropriation from Fund Balance $148

Expense:

Transfer to General Capital Project Fund $148

Adopted this 10th day of February, 2021.

Bobby G. Kilgore, Mayor

Attest:

Bridgette H. Robinson, City Clerk

City of Monroe
Where Heartland Meets High Tech

**STAFF REPORT**

**TO:** General Services Committee

**VIA:** E.L. Faison, City Manager

**DATE:** January 21, 2021

**FROM:** Lisa Strickland, Finance Director

**PREPARED BY**: Lisa Strickland, Finance Director

**SUBJECT:** Budget Amendment for Budget Adjustments for Fiscal Year 2021

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## SUMMARY STATEMENT

Various adjustments are proposed to the Fiscal Year 2021 Budget in order to recognize activity that was unanticipated and maintain budgetary compliance. All adjustments are outlined below.

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## REVIEW

Budget Amendment for various items as follows:

1. Amendment in the amount of $12,300 to provide funding for the replacement of a vehicle that was a total loss due to an accident in the police department. Proceeds for the value of the vehicle were received from the insurance company.

2. Amendment to correct BA-2020-19 for the CARES grant for the airport. This grant was accrued to Fiscal Year 2020 so revenue will not be recognized in Fiscal Year 2021. This correction reverses BA-2020-19 adopted on July 21, 2020.

3. Amendment to correct overtime budget for the Natural Gas Maintenance division. Amount entered into the payroll budgeting system was $4,065. The correct amount should be $40,020. An amendment is proposed for the difference of $35,955.

4. Amendment to adjust debt service and administrative reimbursement budgets. Debt was originally budgeted in Tourism Fund, but according to state statute, debt cannot be held by this fund. The debt will be paid from General Fund and Tourism Fund will reimburse the

General Fund for their share of the expense. This amendment adjusts the accounts accordingly in the General Fund.

**5.** An amendment is necessary to appropriate the refinancing expense and offsetting loan proceeds for the Combined Enterprise System Revenue Refunding Bonds Series 2020A and 2020B, including issuance costs. The refinancing closed on December 8, 2020. As outlined in the series resolution, the issuance costs are being funded by the new 2020 Combined Enterprise System Revenue Refunding Bonds proceeds.

6. Amendment to correct commercial cleaning expense budget in the amount of $13,809.

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## RECOMMENDATION

Staff recommends that General Services forward to City Council with recommendation to adopt a Budget Amendment for various budget adjustments for Fiscal Year 2021.

Attachment: Budget Amendment BA-2021-04

**BUDGET AMENDMENT**
**BA-2021-04**

1. Amendment in the amount of $12,300 to provide funding for the replacement of a vehicle that was a total loss due to an accident in the police department. Proceeds for the value of the vehicle were received from the insurance company.

| | |
|---|---|
| Property Damage SIF: | |
| Revenue | |
| Miscellaneous Revenue | $12,300 |
| Expenditure | |
| Transfer to General Fund | $12,300 |

| | |
|---|---|
| General Fund: | |
| Revenue | |
| Transfer from Property Damage SIF | $12,300 |
| Expenditure | |
| Public Safety | $12,300 |

2. Amendment to correct BA-2020-19 for the CARES grant for the airport. This grant was accrued to Fiscal Year 2020 so revenue will not be recognized in Fiscal Year 2021. This correction reverses BA-2020-19 adopted on July 21, 2020.

| | |
|---|---|
| Airport Fund: | |
| Revenue | |
| Restricted Revenue | ($69,000) |
| Expenditure | |
| Airport Operations | ($69,000) |

3. Amendment to correct overtime budget for the Natural Gas Maintenance division. Amount entered into the payroll budgeting system was $4,065. The correct amount should be $40,020. An amendment is proposed for the difference of $35,955.

| | |
|---|---|
| Natural Gas Fund: | |
| Revenue | |
| Appropriation of Fund Balance | $35,955 |
| Expenditure | |
| Natural Gas Maintenance | $35,955 |

4. Amendment to adjust debt service and administrative reimbursement budgets. Debt was originally budgeted in Tourism Fund, but according to state statute, debt cannot be held by this fund. The debt will be paid from General Fund and Tourism Fund will reimburse the General Fund for their share of the expense. This amendment adjusts the accounts accordingly in the General Fund.

General Fund:

Expenditure

| | |
|---|---|
| Debt Service | $5,472 |
| General Government | ($5,472) |

5. An amendment is necessary to appropriate the refinancing expense and offsetting loan proceeds for the Combined Enterprise System Revenue Refunding Bonds Series 2020A and 2020B, including issuance costs. The refinancing closed on December 8, 2020. As outlined in the series resolution, the issuance costs are being funded by the new 2020 Combined Enterprise System Revenue Refunding Bonds proceeds.

Water and Sewer Fund:

Revenue

| | |
|---|---|
| Proceeds from Lt Debt/Revenue Bonds | $7,337,540 |

Expense

| | |
|---|---|
| Debt Service | $7,291,977 |
| Bond Closing Costs | $ 45,563 |

Airport Fund:

Revenue

| | |
|---|---|
| Proceeds from Lt Debt/Revenue Bonds | $6,088,805 |

Expense

| | |
|---|---|
| Debt Service | $6,032,968 |
| Bond Closing Costs | $ 55,837 |

6. Amendment to correct commercial cleaning expense budget in the amount of $13,809.

Water and Sewer Fund:

Revenue

| | |
|---|---|
| Appropriation from Fund Balance | $13,809 |

Expenditure

| | |
|---|---|
| Operating Expenses | $13,809 |

Adopted this 10th day of February, 2021

Bobby G. Kilgore, Mayor

Attest:

Bridgette H. Robinson, City Clerk

City of Monroe
Where Heartland Meets High Tech

**STAFF REPORT**

| | |
|---|---|
| **TO:** | General Services Committee |
| **VIA:** | E.L. Faison, City Manager |
| **DATE:** | January 14, 2021 |
| **FROM:** | S. Mujeeb Shah-Khan, City Attorney |
| **PREPARED BY**: | S. Mujeeb Shah-Khan, City Attorney |
| **SUBJECT:** | Boggs Paving – Property Tax Refund Claim |

## SUMMARY STATEMENT

On August 2, 2018, Boggs Paving ("Boggs") submitted a claim to the City Council providing a defense to property taxes paid and requesting a refund of $135,471.09 in property taxes, interest and penalties paid from 2012-17 on machinery, equipment, leasehold improvements, furniture and fixtures. The refund request is pursuant to North Carolina General Statutes §105-381, which allows a request to be made within five years the tax first became due or six months after the tax was paid. A copy of the request is attached to this staff report.

On August 20, 2019, the City Council authorized a refund of $45,876.19 to Boggs, which related to assets identified by the discovery audit, but in actuality were not present in North Carolina. On May 5, 2020, the City Council authorized a further refund of $32,934.13 that represented taxes on assets that while present in Union County, were actually not in the City of Monroe.

Of the original $135,471.09 refund request, $56,660.77 remains outstanding. For consideration today is the remainder of the requested refund totaling $56,660.77.

Staff is asking the Committee to act upon the recommendation below and forward the matter on to the full Council.

## REVIEW

The City requires owners of machinery, equipment and other taxable assets (also known as business personal property) to pay property taxes on those assets. From 2012-16, Boggs paid taxes on business personal property that the City advised was located in the City.

As part of the process of locating taxable property outside of what City and County records showed, Union County located machinery, equipment, and other taxable assets belonging to Boggs that had not been previously included as property subject to property taxes. From tax years 2012-16, Boggs was assessed property taxes, penalties and interest on the assets that should have been listed and taxed. When the County does this type of "discovery" of assets, it notifies the City if the assets are located in the City. Once the City is told of those assets, the process of back billing for those taxes begins. Ultimately, Boggs was able to show that a significant portion of the taxable property was outside the City. As such, it should have never been taxed.

After reviewing the Boggs defense, on August 20, 2019, the City Council authorized a refund of $45,876.19 to Boggs, which related to assets identified by the discovery audit, but in actuality were not present in North Carolina. Then on May 5, 2020, the City Council authorized a further refund of $32,934.13 for assets located in Union County, but not the City of Monroe.

The remaining $56,660.77 of Boggs' refund claim centers on taxable assets that were incorrectly listed on listing forms by Boggs as being within the City. Boggs became aware of the error, and requested that the City refund taxes related to the listing error. The property incorrectly listed was actually not within the City limits. The listing form stated that the property was at Boggs' corporate offices off of Roosevelt Boulevard/Highway 74. However, there was no way for the property to be stored there.

As Boggs noted that the property incorrectly listed in its listing documents were not located within the City, it viewed the property taxes imposed on Boggs on that property as illegal taxes.

Staff has reviewed the request and a subsequent letter provided by Boggs' outside attorneys and has determined that a final refund of $56,660.77 is appropriate given that the assets taxed were not located within the City of Monroe.

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## RECOMMENDATION

Staff requests that the General Services Committee recommend to Council to refund Boggs Paving $56.660.77 in property taxes.

Attachments:
Boogs Paving's August 2, 2018 Statement of Defense and Request for Release and Refund
(Exhibits not included)

www.boggspaving.com

August 2, 2018

City Council of the City of Monroe
300 W. Crowell Street
Monroe, NC 28112

Hand Delivered

RE: Statement of Defense and Request for Refund
Boggs Paving, Inc. ("Boggs" or "Taxpayer")

Dear Council Members,

Pursuant to North Carolina General Statute § 105-381(a)(3), Boggs Paving, Inc. (Boggs) hereby submits this Statement of Defense and Request for Refund for tax assessed by the City of Monroe (the "City") for tax years 2012 through 2016. As detailed below, a portion of the tax assessed by the City constitutes an illegal tax as the assets giving rise to the tax were not located within the jurisdiction of the City.

I. Background

The City assessed, and Boggs paid taxes on certain machinery and equipment assets allegedly owned by Boggs for tax years 2012-2016 as evidenced by the tax notices attached hereto as Exhibit A-1. The City also assessed, and Boggs paid taxes on certain leasehold improvements, office furniture and fixtures, and computer equipment and other as evidenced by the tax notices attached hereto as Exhibit A-5 and the tax listings attached hereto as Exhibit A-6.

In 2017, Union County conducted an audit and discovered additional machinery and equipment assets which Union County claims are subject to tax in Union County. Upon discovery of these assets, the City assessed Boggs for property tax on these items for tax years 2012-2016 as evidenced by the tax notices attached hereto as Exhibit A-7. On or about March 5, 2018, the City levied Boggs' bank account for 2017 taxes, including additional taxes assessed for 2012-2016 pursuant to the Union County audit and discovery.

II. Authority

North Carolina General Statute § 105-381(a), (a)(1)(b) specifically states that "a valid defense to the enforcement of the collection of a tax assessed upon his [taxpayer's] property...include[s] [a]n illegal tax". An illegal tax includes situations when property with no situs in the jurisdiction is taxed.

P.O. Box 1609 • Monroe, NC 28111-1609
Office (704) 289-8482 • Fax (704) 282-1126 • www.boggspaving.com

Pursuant to § 105-381(a)(3) a taxpayer who has been assessed an illegal tax "may make a demand for the refund of the tax paid by submitting to the governing body of the taxing unit a written statement of his defense and a request for refund". Further, § 105-381(b), (c)(2) states that the governing body of the taxing unit must respond within 90 days after receipt of the request for refund, or the taxpayer may bring civil suit for the amount claimed.

## III. Statement of Defense

The tax levied by the City on machinery and equipment is an illegal tax pursuant to North Carolina General Statute § 105-381(a)(1)(b). All of the machinery and equipment taxed by the City was located outside of the jurisdiction of the City.

Although Boggs's corporate offices are located at 1613 W. Roosevelt Boulevard, Monroe, North Carolina, no machinery and equipment is stored or otherwise located on this property. The only business property owned by Boggs that is located in the City is certain furniture, fixtures and office equipment located at Boggs' corporate office. Attached as Exhibit F are various maps and aerial images that show that there is no machinery and equipment located at Boggs' corporate offices in the City. Further, these images also show that the corporate offices are unsuitable for the storage of the type of machinery and equipment owned by Boggs.

In order to store our heavy equipment, Boggs employed the use of borrow pits outside City limits. Boggs machinery and equipment is stored on that certain property commonly known as Union County Parcel No. 09143004H (the "Storage Site"). When the machinery and equipment is not being used at a jobsite, the machinery and equipment is stored and maintained by Boggs at this property location. The location of the machinery and equipment is supported by the affidavit attached as Exhibit H-2.

Since all of the machinery and equipment owned by Boggs was located outside the City of Monroe any tax imposed on such machinery and equipment is an illegal tax. Boggs demands a refund of $135,471.09, which is the amount of the illegal tax (including penalties and interest) assessed and paid by Boggs for tax years 2012 through 2017.

## IV. Request for Refund

Boggs requests a refund in the amount of $135,471.09, which constitutes the aggregate sum paid by Boggs for illegal taxes, penalties and interest assessed by the City of Monroe for tax years 2012-2017, as more particularly detailed below.

Boggs Paving, Inc.

www.boggspaving.com

Please contact me with any questions or inquiries.

Sincerely,

Boggs Paving, Inc.

Bernard Freismuth, President

Enclosures

CC: Mr. Larry Faison
City Manager
300 W Crowell Street
Monroe, NC 28112

Bethany Hawver
Tax Collector
300 W Crowell Street
Monroe, NC 28112

P.O. Box 1609 • Monroe, NC 28111-1609
Office (704) 289-8482 • Fax (704) 282-1126 • www.boggspaving.com