TOWN OF DALLAS MINUTES FOR BOARD OF ALDERMEN MEETING FEBRUARY 11, 2020 6:00 PM

The following elected officials were present: Mayor Coleman, Alderwoman Thomas, Alderman Huggins, Alderman Withers, Alderwoman Morrow, and Alderman Cearley.

The following staff members were present: Maria Stroupe, Town Manager; Da'Sha Leach, Town Clerk; Tom Hunn, Town Attorney; Chris Burgess, Police Sgt. Detective; Jonathan Newton, Finance Director; Tiffany Faro, Development Services Director; Allen Scott, Police Chief; Doug Huffman, Electric Director; Garrett Lowery, Recreation Director; Bill Trudnak, Public Works Director and Dustin Haney, Assistant Fire Chief. Earl Withers III, Fire Chief was absent.

Mayor Coleman called the meeting to order at 6:00 pm. He opened with the Invocation and the Pledge of Allegiance to the Flag followed. He welcomed everyone to the meeting and read the meeting rules for the audience. He asked if there were any additions or deletions to amend the agenda. Alderwoman Thomas made a motion to approve the agenda as presented, seconded by Alderwoman Morrow, and carried unanimously.

Alderman Huggins made a motion to approve the minutes from January 14th, 2020 Regular Meeting and January 28th, 2020 Work Session Meeting, seconded by Alderwoman Thomas, and carried unanimously.

Recognition of Citizens:

Carr School's **Student of the Month (December)** per Grade presented by the principal Dr. Duncan:

Kindergarten – Andrew Alexander	First Grade – Kaylen Flores	Second Grade – Myla Reveus
Third Grade – Preston McConnell	Fourth Grade – Hayden Hendrix	Fifth Grade – Madelyn Carpenter

All of the students were presented with a certificate. Everyone applauded to congratulate them on the accomplishment.

Coleman Montgomery, Dallas., He gave the Board information including costs regarding the Town adding cameras on Trade Street to utilize for event viewing and more. He stated that a local business owner Mr. Beaty agreed to allow the camera to be installed on his building on Trade St. (Exhibit A)

Curtis Wilson, 438 S. Gaston St., He prayed over the Community.

Consent Agenda:

Item 5A Resolution Designating ABC Officer (Exhibit B)

Item 5B Resolution to DEQ (Exhibit C)

Item 5C Proclamation of Black History Month (Exhibit D)

Alderwoman Morrow made a motion to approve, seconded by Alderwoman Thomas, and carried unanimously.

<u>Public Hearings</u>: NONE <u>Old Business:</u> NONE

New Business:

Item 8A was a Proclamation for Mr. Browdes Bratton. Mr. Bratton is a long-time resident of Dallas and he will celebrate his 90th birthday on February 12th. Alderwoman Thomas read and presented the proclamation to the family members in attendance to recognize this milestone. (Exhibit E)

Item 8B was the Audit Contract Approval for FY2019-2020 Fiscal Year. Lowdermilk Church & Co. conducted the past six years' audits and have completed the work professionally and in a timely manner. Staff gave recommendation to the Board to contract with Lowdermilk Church & Co. for the FY2019-20 annual audit. The contract outlined that they will conduct the audit. Alderwoman Thomas made a motion to approve the proposed audit contract for FY2019-2020 as presented, seconded by Alderman Cearley, and carried unanimously. (Exhibit F)

Item 8C was an Offer to Purchase Town-Owned Property. Kent Olson of Development Solutions Group, LLC has submitted an offer to purchase Town-owned land off of Briarwood Drive to include PIDs 133142; 172182; 172479; 172480; 172481; 172482; 172483; 172484; 172485; 172486; 172487; 172488; 172489 & 172490. The land consists of 12.1 acres, and has a combined tax value of \$63,500. The submitted offer is for \$30,000 plus improvements— contingent on conditional zoning approval of overall development plans (single family attached housing) and a favorable report from Gaston County Watershed & Floodplain Department. The improvements included in the offer are the construction of a creek crossing as required to make Briarwood Drive connection, the construction a walking trail connection to Jaggers Park, and the utilization of fiber cement siding with brick &/or stone accents on the front elevations of all proposed dwelling units at the purchaser's expense(Approx. Construction Cost = \$325,000+). Development Services communicated with the Public Works, Electric, Police, and Fire Departments, who are all in support of a connection at Briarwood Drive to better support additional development in this area. This road connection would not only provide better north-south access for emergency services and other motorists, but it would also allow for our electric department to establish an alternate or two-way feed to restore power more quickly, and possibly re-route power if an incident occurred along Gaston St/Old Dallas Hwy. The installation of the trail in the location is also supported by Staff and consistent with recommendations to be included in the Town's Bike Ped Plan (currently in progress). A resolution was reviewed. Alderwoman Morrow made a motion to approve the resolution to accept the offer to purchase and enter into an upset bid process, seconded by Alderman Withers, and carried unanimously. (Exhibit G)

Item 8D was a Special Events Request for Running with the Good News 5k by Promised Land Baptist Church by Pastor Blankenship. The 5k is an annual 5k Run to raise funds for the church's missions. The event will be on Saturday, September 26, 2020 starting at 8:00 am. The estimated attendance is 200 people. Pastor Blankenship made a donation on behalf of the church to the Town in previous years after the event to cover Town expenses incurred for the in-kind services provided to assist with the run. Alderwoman Thomas made a motion to approve, seconded by Alderwoman Cearley, and carried unanimously. (Exhibit H)

Item 8E was an Annexation Request-3565 Dallas High Shoals Hwy. Colleen T. McCall, owner PID#170097 (3565 Dallas High Shoals Hwy), petitioned for annexation into the Town of Dallas in order to sell it for inclusion as part of a single family residential subdivision. The parcel of 3.82 acres is considered contiguous and is currently located outside of Town of Dallas zoning, adjacent to both R-5 & R-10 single family residential. The 2003 Future Land Use Plan highlights this specific parcel for Neighborhood and Community Business, but adjacent parcels are marked for new residential development. In order to move forward with the request, the Board must direct Staff to invetigate the sufficiency of the petition to determine if it meets the standards of G.S. §160A-58.1. Alderman Withers made a motion to direct staff to investigate the sufficiency of the application, seconded by Alderman Cearley, and carried unanimously. (Exhibit I)

Item 8F was an Annexation Request-1150 Meadow Way. Rosemary Routszong, on behalf of owner Marilyn S. Finger Irrevocable Trust, is petitioning for annexation of PID#202016, 170287, and 169122 (1150 Meadow Way), into the Town of Dallas in order to sell it for inclusion as part of a single family residential subdivision. The 58.29 acre parcels are considered contiguous and are currently located outside of Town of Dallas zoning, adjacent to both R-5 & R-10 single family residential. The 2003 Future Land Use Plan highlights these specific parcels for new residential development. In order to move forward with the request, the Board must direct Staff to investigate the sufficiency of the petition to determine if it meets the standards of G.S. §160A-58.1. Alderman Withers made a motion to direct staff to investigate the sufficiency of the application, seconded by Alderman Cearley, and carried unanimousy. (Exhibit J)

Item 8G was an Emergency Sewer Interconnect update. Staff gave an update on the status of the Emergency Sewer Interconnect project with City of Gastonia. Staff discussed the upcoming meetings and the bid package processing. Staff will give the Board monthly updates on the project progress.

Manager's Report and General Notices:

- Spencer Mountain Address Update-Will review tax information sent before contacting the Post Office regarding the Dallas address concerns.
- -Dallas Entrance Signs-Raleigh has approved the sign and the paperwork should arrive soon.
- -Mr. Kendrick called and wanted to thank the Electrical Department.

Alderman Cearley made a motion to adjourn, seconded by Alderwoman Morrow, and carried unanimously. (6:51)

From: Coleman Montgomery [mailto:cmontgomery@gastontalks.com]

Sent: Wednesday, January 22, 2020 11:27 PM

To: T Faro < tfaro@dallasnc.net Subject: Trade Street Camera

There is a local business that may be looking to put a live camera on their building. Similar to the one that Belmont has.

Is there any ordnance that says that is not allowed? Do they need to apply for any permits? Can you point me in the right direction?

Best,



Coleman Montgomery Founder at Gaston Talks

P: 704-860-9461 E: cmontgomery@gastontalks.com P.O. Box 931 Dallas N.C. 28034 www.gastontalks.com



On Thu, Jan 23, 2020 at 9:09 AM T Faro < tfaro@dallasnc.net > wrote:

Good Morning Coleman,

Can you please ask the local business to reach out to me directly so that we can discuss exactly what they are looking to do, and their goals, so that I can guide them in the right direction?

Thank you,

Tiffany Faro, CZO, CPD

From: Coleman Montgomery [mailto:cmontgomery@gastontalks.com]

Sent: Thursday, January 23, 2020 8:37 PM

To: T Faro < tfaro@dallasnc.net > Subject: Re: Trade Street Camera

Tiffany,

What would you think about the town doing this? It can attract tourism, as well as show off our amazing town. I have a quote gathered for as well as the requirements. Could I present this to the board at the February meeting? How can I get this on the agenda?

Thanks so much!

Best.

From: T Faro [mailto:tfaro@dallasnc.net] Sent: Friday, January 24, 2020 8:21 AM

To: 'Coleman Montgomery' <cmontgomery@gastontalks.com>

Cc: 'Maria Stroupe' <mstroupe@dallasnc.net>

Subject: RE: Trade Street Camera

Good Morning Coleman,

I am always open to ideas of ways to attract tourism/visitors to Town, but just need to be able to look at all of the details on our end before making a recommendation.

If there is any information you can send us ahead of time about this idea and/or a proposed location, that would help us get a better understanding of what all would be involved as well.

I am forwarding your request to get on the February agenda to Maria. If there is a local business exploring this possibility, it would be a good idea to have them plan to accompany you at the Board Meeting- just let us know who else to add.

Tiffany Faro, CZO, CPD

North Carolina Alcohol Beverage Control Commission

919-779-0700

3322 Garner Rd. Raleigh NC 27610 Mail Center: 4307 Mail Service Center Raleigh NC 27699-4307

RESOLUTION OF THE TOWN OF DALLAS, COUNTY OF GASTON, REGARDING THE DESIGNATION OF AN OFFICIAL TO MAKE RECOMMENDATIONS TO THE NORTH CAROLINA ALCOHOLIC BEVERAGE CONTROL COMMISSIN ON ABC PERMIT APLLICATIONS

WHEREAS G.S.18B-904(f) authorizes a governing body to designate an official by name or by position, to make recommendations concerning the suitability of persons or locations for ABC permits and

WHEREAS the Town of Dallas, County of Gaston, wishes to notify the NC ABC Commission of its designation as required by G.S. 18B-904(f);

BE IT THEREFORE RESOLVED that CAPTAIN ROBERT ALLEN SCOTT, is hereby designated of the Town of Dallas, County of Gaston, regarding the suitability of persons and and locations for ABC permits within its jurisdiction.

BE IT FURTHER RESOLVED THAT notices to the Town of Dallas, County of Gaston, should be mailed or delivered to the official designated above or at the following address:

Mailing Address:

Dallas Police Department

207 W. Church St. Dallas NC 28034 704-922-3131

 Resolution of the Town of Dallas, County of Gaston, Regarding the Designation of an Official to Make Recommendations to the North Carolina Alcoholic Beverage Control Commission on ABC Permit Applications

WHEREAS, G.S. §18B-904(f) authorizes a governing body to designate an official by name or by position, to make recommendations concerning the suitability of persons or locations for ABC permits; and

WHEREAS, the Town of Dallas, County of Gaston , wishes to notify the NC ABC Commission of its designation as required by G.S. \$18B-904(f); and

BE IT THEREFORE RESOLVED that the Town of Dallas POLICE CAPTAIN is hereby designated by the Town of Dallas, County of Gaston, regarding the suitability of persons and locations for ABC permits within its jurisdiction.

BE IT FURTHER RESOLVED THAT notices to the Town of Dallas, County of Gaston, should be mailed or delivered to the official designated above at the following address:

Mailing Address:

Dallas Police Department

Attn.: Captain 207 W. Church St. Dallas, NC 28034

704-922-3131

Adopted this the 11th day of February, 2020.

Rick Coleman, Mayor

Attested by:



Resolution Affirming the Town of Dallas' Board of Aldermen's Support Regarding Implementation of a Compliant NPDES MS4 Stormwater Program

A RESOLUTION to develop and implement a compliant stormwater management program that meets the requirements of the Town of Dallas' National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit number NCS000393 to discharge stormwater, inclusive of the required Stormwater Management Plan to be prepared by the Town of Dallas and approved by the North Carolina Department of Environmental Quality.

WHEREAS, Section 402(p) of the federal Clean Water Act requires NPDES permits for stormwater discharges from municipal separate storm sewer systems; and

WHEREAS, in North Carolina, NPDES Permits are issued by the North Carolina Department of Environmental Quality; and

WHEREAS, the North Carolina Department of Environmental Quality issued the Town of Dallas its third NPDES MS4 Permit for discharge of stormwater on February 20, 2017; and

WHEREAS, the Town of Dallas was issued Notice of Violation number NOV-2019-PC-0778 on January 10, 2020 for non-compliance with the issued NPDES MS4 Permit; and

WHEREAS, the Town of Dallas acknowledges the specific Notice of Violation requirement to obtain a new individual NPDES MS4 Permit; and

WHEREAS, the Town of Dallas acknowledges the specific Notice of Violation requirement to conduct a self-audit of permit compliance for the balance of permit requirements not specifically audited by the North Carolina Department of Environmental Quality, and to develop a draft Stormwater Management Plan to comply with Section 402(p)(3)(B)(iii) of the Clean Water Act, 40 CFR 122.34(b) and NPDES MS4 Permit requirements, and to submit its draft Stormwater Management Plan to the North Carolina Department of Environmental Quality no later than May 9, 2020 for review and approval; and

WHEREAS, the Town of Dallas acknowledges the specific Notice of Violation requirement to adopt a Board Resolution to implement a compliant and enforceable stormwater management program as defined by both the NPDES MS4 Permit number NCS000393 and the required new Stormwater Management Plan, and said resolution is to be submitted to the North Carolina Department of Environmental Quality no later than March 9, 2020; and

WHEREAS, the Town of Dallas acknowledges the requirement to provide adequate funding and staffing to implement a Stormwater Management Program that complies with its NPDES MS4 Permit and approved Stormwater Management Plan; and

WHEREAS, the Town of Dallas acknowledges that North Carolina Department of Environmental Quality enforcement action and penalties could result from non-compliance with the specific requirements in Notice of Violation number NOV-2019-PC-0778; and

WHEREAS, the Town of Dallas acknowledges that any North Carolina Department of Environmental Quality enforcement action and penalties may not prohibit the U.S. Environmental Protection Agency from taking its own enforcement action for non-compliance with the issued NPDES MS4 Permit.

NOW, THEREFORE, BE IT RESOLVED that the Board of Aldermen of the Town of Dallas hereby affirms its support for development and implementation of a compliant NPDES MS4 Stormwater Program.

8

Adopted this the 11th day of February, 2020.

Rick Coleman, Mayor

Bill Trudnak, Stormwater Administrator

Maria Stroupe, Town Manager

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Proclamation of Black History Month 2020

WHEREAS, throughout the month of February, Black History Month with the theme of "African Americans And The Vote", will be observed in our State and Nation as a tangible way of encouraging all citizens to learn about and appreciate the contributions of African Americans and their impact on our past, present, and future; and

WHEREAS, African Americans have contributed to the rich fabric and diversity of our State and Nation and have made significant strides in civil rights, law, medicine, technology, business, food, music, literature, education, sports, entertainment, journalism and the arts: and

WHEREAS, arriving in bondage, but persevering toward freedom, African Americans helped build North Carolina and craft its unique character; and

WHEREAS, African American legends such as writer Maya Angelou, freedom fighter Harriet Jacobs, educator Dr. Charlotte Hawkins Brown, scholar John Hope Franklin, sport hero Michael Jordan, artist Romare Bearden, and musicians John Coltrane and Thelonious Monk went from being citizens of North Carolina to citizens of the world; and

WHEREAS, North Carolina's African American history is celebrated and studied at State Historic sites such as Historic Edenton, Charlotte Hawkins Brown Museum, Somerset Place, Historic Stagville, Reed Gold Mine, Tryon Palace Historic Sites & Gardens, Roanoke Island Festival Park, and the N.C. Transportation Museum; and

WHEREAS, Black History Month pays tribute to and recognizes the numerous outstanding accomplishments, past and present, that African Americans make to our community, state, nation, and the world;

WHEREAS, the year 2020 marks the sesquicentennial of the Fifteenth Amendment (1870) and the right of black men to the ballot after the Civil War; and

WHEREAS, the year 2020 also marks the fifty-fifth anniversary of the Voting Rights Act (1965).

NOW, THEREFORE, the Town of Dallas Board of Aldermen, as adopted this the 11th day of February 2020, do hereby proclaim February 2020 as "BLACK HISTORY MONTH" and call upon the citizens of Dallas to observe and commemorate Black History Month as we celebrate the accomplishments and contributions of African Americans.

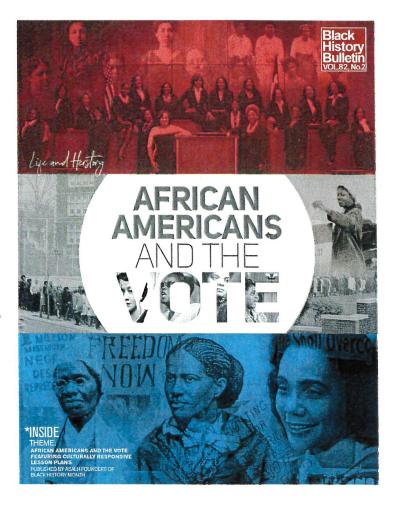
Rick Coleman, Mayor

8

ATTESTED:

ASALH ANNOUNCES 2020 BLACK HISTORY THEME: AFRICAN AMERICANS AND THE VOTE

The year 2020 marks the centennial of the Nineteenth Amendment and the culmination of the women's suffrage movement. The year 2020 also marks the sesquicentennial of the Fifteenth Amendment (1870) and the right of black men to the ballot after the Civil War. The theme speaks, therefore, to the ongoing struggle on the part of both black men and black women for the right to vote. This theme has a rich and long history, which begins at the turn of the nineteenth century, i.e., in the era of the Early Republic, with the states' passage of laws that democratized the vote for white men while disfranchising free black men. Thus, even before the Civil War, black men petitioned their legislatures and the US Congress, seeking to be recognized as voters. Tensions between abolitionists and women's suffragists first surfaced in the aftermath of the Civil War, while black disfranchisement laws in the late nineteenth and



early twentieth centuries undermined the guarantees in the Fourteenth and Fifteenth Amendments for the great majority of southern blacks until the Voting Rights Act of 1965. The important contribution of black suffragists occurred not only within the larger women's movement, but within the larger black voting rights movement. Through voting-rights campaigns and legal suits from the turn of the twentieth century to the mid-1960s, African Americans made their voices heard as to the importance of the vote. Indeed the fight for black voting rights continues in the courts today. The theme of the vote should also include the rise of black elected and appointed officials at the local and national levels, campaigns for equal rights legislation, as well as the role of blacks in traditional and alternative political parties.

WWW. ASALH.ORG

Proclamation Honoring the 90th Birthday of Browdes Bratton

WHEREAS, Long-time Dallas Resident Browdes Bratton of 523 Hoyle St., was born in Bessemer City, North Carolina on February 12, 1930 to Dolar and Annie Bratton. He was the ninth child out of thirteen children that they raised in Dallas. He attended Dallas Elementary along with many of his siblings. In 1958 Browdes joined the Army and served in the Vietnam War during his term; and,

WHEREAS, following his return from the war, he lived out of state for a few years but settled back in Dallas where he has 5 children. Mr. Bratton has many family members in the area and he is credited by his family as "giving sight to the blind" by purchasing needed glasses for family members; and,

WHEREAS, Browdes Bratton was employed in the Commerce Building in Gastonia for many years as an elevator operator. Also, he was a painter before retiring; and,

WHEREAS, Mr. Bratton joined Humphrey Chapel AME Zion Church where he is currently the eldest and a long-standing member. He formerly sang in the choir and currently serves on the Trustee Board; and,

NOW, THEREFORE, in honor of Mr. Bratton's 90th Birthday on February 12, 2020, the Town of Dallas, by affirmative vote of its Board of Alderman does hereby officially recognize and honor resident and veteran, **Browdes Bratton**, and extends its collective appreciation and gratitude for his service in defense of his County, as well as his years of service in his community. May he continue to serve as an inspiration to home-town virtue and citizen service for many more days to come.

Adopted this the 11th day of February, 2020.

Rick Coleman, Mayor

Attested by:

Lowdermilk Church & Co., L.L.P.

Certified Public Accountants

121 N. Sterling Street Morganton, North Carolina 28655

Phone: (828) 433-1226 Fax: (828) 433-1230

To the Honorable Mayor and Members of the Board of Aldermen Town of Dallas Dallas, North Carolina January 13, 2020

We are pleased to confirm our understanding of the services we are to provide Town of Dallas, North Carolina for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the businesstype activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Dallas, North Carolina as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as Management's Discussion and Analysis (MD&A), to supplement Town of Dallas, North Carolina's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Dallas, North Carolina's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles, and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information
- 3) Law Enforcement Officers' Special Separation Allowance Schedules of Changes in Total Pension Liability and Total Pension Liability as a Percentage of Covered Payroll
- 4) Local Government Employees' Retirement System Schedule of the Proportionate Share of Net Pension Liability (Asset) and Schedule of Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Dallas, North Carolina's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining and Individual Fund Financial Statements
- 2) Budgetary Schedules
- 3) Other Schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Dallas, North Carolina and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Dallas, North Carolina's financial statements. Our report will be addressed to the Honorable Mayor and members of the Board of Aldermen of Town of Dallas, North Carolina. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit, or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If, during our audit, we become aware that Town of Dallas, North Carolina is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and <u>Government Auditing Standards</u>. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or any misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and <u>Government Auditing Standards</u>.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Dallas, North Carolina's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of Town of Dallas, North Carolina in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also prepare the following based on information provided by you: AFIR and Unit Data Input Worksheet. These nonaudit services do not constitute an audit under <u>Government Auditing Standards</u>, and such services will not be conducted in accordance with <u>Government Auditing Standards</u>. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and the financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information, of which you are aware, that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud, or suspected fraud, affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and to accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for the interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Town of Dallas, North Carolina; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Lowdermilk Church & Co., L.L.P. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request, and in a timely manner, to the Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Lowdermilk Church & Co., L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Local Government Commission. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 21, 2020 and to issue our reports no later than October 31, 2020. Phillip E. Church is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Lowdermilk Church & Co., L.L.P.'s independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$25,600. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. We are required to inform you that we charge interest at a rate of 18% per annum on all invoices over 30 days old.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We are providing you with a copy of our 2018 external peer review report which accompanies this letter.

We appreciate the opportunity to be of service to Town of Dallas, North Carolina and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Phillip E. Church Partner

RESPONSE:

This letter correctly sets forth the understanding of Town of Dallas, North Carolina.

Management signature:				•
Title:				
Date:		1,000,000		
Governance signature:				
Title:			***************************************	
Date:	***************************************			

62. Church

Directory of Governmental Unit and Audit Firm Officials

Town of Dallas
Governmental Unit

Lowdermilk Church & Co., L.L.P. Auditor for the 2019-2020 Fiscal Year

	GOVERNMENTAL UNIT	AUDITOR
1.	ELECTED OFFICIAL: (Mayor for Municipalities and chairperson of governing board for all other units)	1. CONTACT PERSON: Partner or other person with legal authority to contract for the firm)
	Richard C. Coleman	Phillip E. Church
	Name	Name
	Mayor	Partner
	Title	Title
2.	MANAGER:	
	(Or person who serves in this capacity e.g. Administrator,	(828) 433-1226
	Executive Director, etc.)	Phone No.
	N/A	(828) 433-1230
	Name	Fax No.
		phil.church@lowdermilkchurchepa.com
	Title	E-Mail Address
3.	FINANCE OFFICER:	2. AUDITOR ANTICIPATES PREPARING THE FOLLOWING TYPE OF REPORT:
	Jonathan Newton	(Check the appropriate box)
	Name	(Garan and appropriate Law)
	Finance Director	X General Purpose Financial Statements with combining,
	Title	individual fund, and account group financial statement and schedules required by the LGC
	(704) 922-3176	
	Phone No.	Comprehensive Annual Financial Report (CAFR) including schedules required by the LGC
	(704) 922-4701	• • •
	Fax No.	
	_jnewton@dallasnc.net E-Mail Address	
	E-Mail Address	

- 1. Please type all information on this questionnaire.
- 2. The audit firm representative, the elected official, and the finance officer reported on this questionnaire should agree with the persons reported on the Contract to Audit Accounts.
- 3. The information on this questionnaire will be used in official correspondence from the Local Government Commission, and the Commission must be notified of any changes in the persons holding these positions.

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/201

The	Governing Board
	Board of Aldermen
of	Primary Government Unit (or charter holder)
	Town of Dallas
and	Discretely Presented Component Unit (DPCU) (if applicable)
	N/A
	Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)
and	Auditor Name
	Lowdermilk Church & Co, LLP
	Auditor Address

Hereinafter referred to as Auditor

for	Fiscal Year Ending	Audit Report Due Date
	06/30/2020	10/30/2020

121 North Sterling Street, Morganton, NC 28655

Must be within four months of FYE

hereby agree as follows:

- 1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types).
- 2. At a minimum, the Auditor shall conduct his/her audit and render his/her report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards* if required by the State Single Audit Implementation Act, as codified in G.S. 159-34. If required by OMB *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act, the Auditor shall perform a Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit performed under the requirements found in Subpart F of the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

- 3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 §600.42.
- 4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
- 5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to Government Accounting Standards or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

- 6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC staff within four months of fiscal year end. If it becomes necessary to amend this due date or the audit fee, an amended contract along with a written explanation of the delay shall be submitted to the Secretary of the LGC for approval.
- 7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the AICPA Professional Standards (Clarified). The Auditor shall file a copy of that report with the Secretary of the LGC.
- 8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's (Units') records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is not required on contracts and invoices for system improvements and similar services of a non-auditing nature.
- 9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. (This also includes any progress billings.) [G.S. 159-34 and 115C-447] All invoices for Audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved 'with approval date shall be returned to

CONTRACT TO AUDIT ACCOUNTS

LGC-205

Rev. 9/2019

the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

- 10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
- 11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
- 12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
- 13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.
- 14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC along with an Audit Report Reissued Form (available on the Department of State Treasurer website). These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC staff.
- 15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

- 16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing, on the Amended LGC-205 contract form and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to charter schools or hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.
- 17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 28 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
- 18. Special provisions should be limited. Please list any special provisions in an attachment.
- 19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the parent government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.
- 20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to charter schools or hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
- 21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
- 22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.
- 23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
- 24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
- 25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.



CONTRACT TO AUDIT ACCOUNTS

LGC-205

Rev. 9/2019

- 26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
- 27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and Governmental Auditing Standards, 2018 Revision (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

- 28. Applicable to charter school contracts only: No indebtedness of any kind incurred or created by the charter school shall constitute an indebtedness of the State or its political subdivisions, and no indebtedness of the charter school shall involve or be secured by the faith, credit, or taxing power of the State or its political subdivisions.
- 29. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 16 for clarification).
- 30. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx.
- 31. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.
- 32. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

FEES FOR AUDIT SERVICES

• • •	mental Auditing Standards, Ilowing information must be will be not be approved. Auditor □Governmenta	2018 Revision. Refer to Item 27 of e provided by the Auditor; contracts I Unit					
If applicable: Individual at Governmental Un experience (SKE) necessary to oversee the results of these services:	it designated to have the non-attest services and	suitable skills, knowledge, and/or decept responsibility for the					
Name: Title an	d Unit / Company:	Email Address:					
Jonathan Newton Finance	e Director '	jnewton@dallasnc.net					
2. Fees may not be included in this contract for (AFIRs), Form 990s, or other services not ass in the engagement letter but may not be included. See Items 8 and 13 for details on other and the engagement letter but may not be included.	ociated with audit fees and ded in this contract or in any allowable and excluded fee	costs. Such fees may be included invoices requiring approval of the s.					
contract (if required) the Auditor may submit in of the total of the stated fees below. If the curr rendered may be approved for up to 75% of the conflict with the cap calculated by LGC staff be calculation prevails. All invoices for services re 3 .0503 shall be submitted to the Commission approval is a violation of law. (This paragraph of hospitals).	3. Prior to submission of the completed audited financial report, applicable compliance reports and amended contract (if required) the Auditor may submit invoices for approval for services rendered, not to exceed 75% of the total of the stated fees below. If the current contracted fee is not fixed in total, invoices for services rendered may be approved for up to 75% of the prior year billings. Should the 75% cap provided below conflict with the cap calculated by LGC staff based on the prior year billings on file with the LGC, the LGC calculation prevails. All invoices for services rendered in an audit engagement as defined in 20 NCAC 3 .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).						
PRIMARY GOVERNMENT FEES Primary Government Unit Town of Dallas							
Audit Fee	\$ 19,100						
Additional Fees Not Included in Audit Fee:	\$ 17,100						
Fee per Major Program	\$						
Writing Financial Statements	\$ 4,000						
All Other Non-Attest Services	\$ 2,500	1					
75% Cap for Interim Invoice Approval (not applicable to hospital contracts) \$ 19,200.00							
DPCU FEES (if applicable)							
Discretely Presented Component Unit	N/A						
Audit Fee	\$						
Additional Fees Not Included in Audit Fee:		<u> </u>					
Fee per Major Program	\$						
Writing Financial Statements	\$						
All Other Non-Attest Services	\$						

\$

75% Cap for Interim Invoice Approval

(not applicable to hospital contracts)

Audit Firm*

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

SIGNATURE PAGE

AUDIT FIRM

Lowdermilk Church & Co, LLP	
Authorized Firm Representative (typed or printed)* Phillip E. Church	Signature* 2. Church
Date* 1-28-20	Email Address* phil.church@lowdermilkchurchcpa.com
	·
GOVERNMI	ENTAL UNIT
Governmental Unit* Town of Dallas	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Richard C. Coleman	Signature*
Date	Email Address
Learning to the second	
Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT -- PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

Primary Governmental Unit Finance Officer* (typod or printed)	Signature*
Jonathan Newton	
Date of Pre-Audit Certificate*	Email Address*
	jnewton@dallasnc.net

LGC-205

CONTRACT TO AUDIT ACCOUNTS

Rev. 9/2019

SIGNATURE PAGE – DPCU (complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*
Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

DPCU - PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

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

DPCU Finance Officer (typed or printed)*	Signature*
N/A	
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



Bernard Robinson & Company, L.L.P.

Report on the Firm's System of Quality Control

October 30, 2018

To the Partners of Lowdermilk Church & Co., L.L.P. and the Peer Review Committee of the North Carolina Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Lowdermilk Church & Co., L.L.P. (the firm) in effect for the year ended May 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

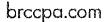
Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

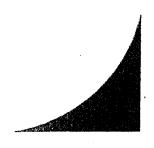
Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

1501 Highwoods Blvd., Ste. 300 (27410) P.O. Box 19608 | Greensboro, NC 27419 P: 336-294-4494 • F: 336-294-4495





Lowdermilk Church & Co., L.L.P. October 30, 2018 Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lowdermilk Church & Co., L.L.P. in effect for the year ended May 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Lowdermilk Church & Co., L.L.P. has received a peer review rating of pass.

BERNARD ROBINSON & COMPANY, L.L.P.

Bernard Robinson & Company, L.S.P.

Resolution to Accept an Offer to Purchase

Proposing to Accept an Offer to Purchase Parcels #133142, 172182, 172479, 172480, 172481, 172482, 172483, 172484, 172485, 172486, 172487, 172488, 172489, and 172490

WHEREAS, the Town of Dallas owns 12.1 acres of land located off of Briarwood Dr., being further identified as Gaston County Tax Parcels 133142, 172482, 172479, 172480, 172481, 172482, 172483, 172484, 172485, 172486, 172487, 172488, 172489, and 172490; and

WHEREAS, the Town currently does not utilize this site; and

WHEREAS, the Town has received an offer from Kent Olson of Development Solutions Group, LLC to purchase this parcel totaling 12.1 acres, as shown on the attached plat; and

WHEREAS, the Town has determined that these particular parcels are not being considered for any future use by the Town.

NOW, THEREFORE BE IT RESOLVED that the Board of Aldermen of the Town of Dallas proposes to accept the offer to purchase the designated property submitted by Development Solutions Group, LLC in the amount of \$30,000.00, plus improvements—contingent on conditional zoning approval of overall development plans and a favorable report from Gaston County Watershed & Floodplain Department.

BE IT FURTHER RESOLVED that, upon filing of the required bid deposit as noted in N.C.G.S. §160A-269, the Town shall publish a notice of the offer providing a ten day period in which an upset bid, as defined in N.C.G.S. §160A-269, can be submitted.

Adopted this the 11th day of February, 2020.

Rick Coleman, Mayor

ATTESTED:

T Faro

From:

Kent Olson <kent@olsondevelopment.com>

Sent:

Tuesday, January 07, 2020 6:23 PM

To:

T Faro

Cc:

'Marty Propst'; 'LaShawn Flynn'

Subject:

RE: City owned land

Tiffany,

Yes, my apologies.

I missed that parcel number.

Thank you for catching.

Best regards

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

From: T Faro <tfaro@dallasnc.net> Date: 1/7/20 4:51 PM (GMT-05:00)

To: Kent Olson <kent@olsondevelopment.com>

Cc: 'Marty Propst' <martypropst@gmail.com>, 'LaShawn Flynn' <LaShawn@firstflagproperties.com>

Subject: RE: City owned land

Good afternoon Kent,

To clarify, does your offer also include PID#172182?

From: Kent Olson [mailto:kent@olsondevelopment.com]

Sent: Tuesday, January 07, 2020 12:22 PM

To: T Faro <tfaro@dallasnc.net>

Cc: Marty Propst <martypropst@gmail.com>; LaShawn Flynn <LaShawn@firstflagproperties.com>

Subject: City owned land

Good afternoon Tiffany,

Pursuant to our recent conversations concerning our proposed development & the possible inclusion of City owned land, I am writing you to confirm our interest to purchase the following parcels:

133142; 172479; 172480; 172481; 172482; 172483; 172484; 172485; 172486; 172487; 172488; 172489 & 172490.

Total acreage approx. 12.26 acres, of which approx. 9 acres is located in Flood Zone. Tax Value approx. \$50,000.

We respect that the City desires to see a connection made over a stream to Briarwood Drive, making access to our proposed development easier as well as providing much needed better egress to Emergency Services to that area.

We offer \$30,000 Contingent on the following:

- 1) Approval of rezoning the City property as well as Tax Parcels # 133129 containing approx. 12 acres adjacent to the City property to "Single Family Attached" allowing development of Townhomes. **NOT** current Apartment zoning.
- 2) Favorable report from Gaston County Watershed & Floodplain Department concerning stream crossing.

In return, we would make the following commitments to the development:

- 1) Construct creek crossing and make Briarwood Drive connection.
- 2) Construct a walking trail connection to Jagger Park
- 3) Build the homes with Fiber cement with brick &/or stone accents at frt elevation.

We feel this offer provides a win-win for both the development as well as the City:

- 1) Tax revenue being generated from dormant property. Community Est value @ \$18M (90 units @ \$200k ea.)
- 2) Connection to briarwood for better traffic flow & emergency services.
- 3) Provide new housing to an area in need that will help support Downtown retail establishments.

Thank you for your consideration.

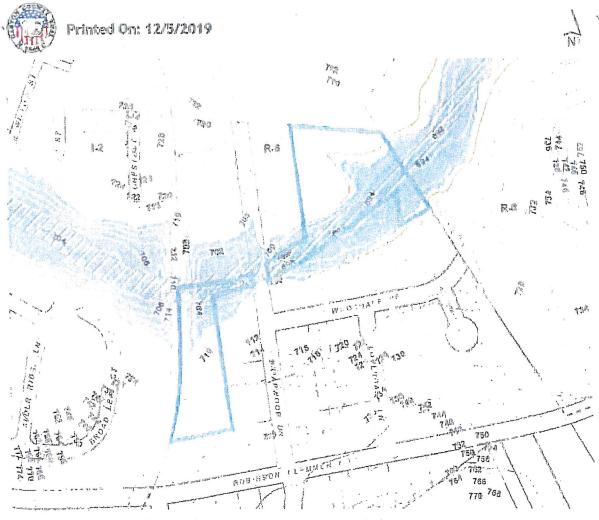
Kent Olson
Development Solutions Group LLC
11121 Carmel Commons Blvd. #360
Charlotte, NC 28226
P: 704.543.0760
www.developmentsolutionsgroup.com





Virus-free. www.avg.com





Dischalment The information provided is not to be considered as a Legal Document or Description.

The Map & Parcel Data is believed to be accurate, but Baston County does not guarantee its accuracy, Values shown are as af January 1, 2019

Parcel ID	Acreage	Date Aquired	Total Paid	Total Value	Flood Zone
133142	2.54	4/19/1977	\$100	3,860.00	AE,0.2 PCT
172479	0.28		•	2,800.00	AE,0.2 PCT
172480	0.28			2,800.00	0.2 PCT
172481	0.27		•	2,700.00	
172482	0.24			2,400.00	
172483	0.24	j		2,400.00	
172484	0.20			2,000.00	
172485	0.49	4/28/1975	\$10	4,900.00	
172486	0.36	·		3,600.00	
172487	0.38			3,800.00	
172488	0.45			4,500.00	0.2 PCT
172489	0.54			5,400.00	AE,0.2 PCT
172490	0.71			7,100.00	AE,0.2 PCT
172182	5.12			15,300.00	AE,0.2 PCT

mar	امدهدا		A446 AA	AAA #AA AA	
Totale	1 4224111	1		\$63,560,00	
IIUlais			3110,001	### ##################################	

was Drawn By: William	G. Holland, Accorn	ey at Law		
All To:	Processing and State of State			
ARRANTY DEED-Form WD-601		Printed and for	sale by James Williams & Co	., Inc., Yadkinville, N.
TATE OF NORTH CAROLINA	April Gaston	Coun	the transfer of the transfer of	(Widower)
HIS DEED, Made this 18th. day	of	, 19, by and between	Gaston	-
d mare of Morch Carolina, hereinafter called	the TOWN	OF DALLAS, a muni	44-1	Cour
d mare of Morth Carolina, neveniater cancer disting under and by virtu	ie of the law	s of the		forch Carolina, hereinaf
led Grantee, industripute and an extensive the	,		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	·
WITNESSETH: That the Grantor, for and d other good and valuable considerations to conveyed, and by these presents does give Town of Dallas, Dallas.	ve, grant, bargain, sell, convey of	tee, the receipt whereof is he and confirm unto the Grant	indred (\$100,00) croby acknowledged, has given tee, his helrs and or successor North Carolina, described as	Doll n, granted, bargained, a 's and assigns, premises follows:
BEGINNING at the wester	e of the Register o	f Deeds for Gast	on County, North (Carolina
in Deed Book 492, at I	Page 187, and runs a heirs of Venie Ar	thence with the chie. North 39-0	southeasterly bou 8-08 East 848.95	ndary line feet;
thence with the south	westerly boundary 1	ine of that cert	ain tract of land	described :
in deed recorded in the East 216.55 feat to a	ne aforesaid regist	ry in Deed Book	ing South 73~27 E	ast with
the southwesterly bou	nderv line of that	certain tract of	land described i	n deed :
recorded in the afores	gaid registry in De	ed Book 310, at	Page 162, 3.45 £	eet to a
nother in the center 1:	ine of a branch: t	thence with the c	enter line di sai	d branch,
nine courses and dista	ances as follows:	South 61-35 West	98. The Beet; Tana	nce South
50-15 West 100 feet;	thence South 62-45	West 270 feet;	then 22 Spart 22-	15 West 68
feet; thence South 6	1-00 West 113 feet;	thence South a	10 West 141 ree	ti thence
South 52-40 West 48 for 135 feet; thence with	eet; thence South	22-33 West 34 te	the contract of the contract of	F land
described in deed reco	A the easterly built	ed resistiv in	Dead Book 1160. a	t Page 75.
North 32-42-26 West 6	9.80 feet to the po	oint of beginning	g and containing 2	.43 acres
The above description	by courses and dis	stances is taken	from an unrecords	d plat made
by R.B. Rhyme, Registe	ered Surveyor, in J	January of Phy a	and revised in Mar	ch of 1977.
For chain of title, r	eference is hereig	made to Tract No	o. 3 described in	that certain
deed from L.B. Hollow	ell and Ernes	largent acting as	Commissioners, t	to the
grantor herein, dated of Deeds for Gaston C	December 23, Programme	y and recorded at	AQ2. at Page 187.	is Negrouse
or needs for Gaston C	DRILLA I MOTHER	SHEW THE FRAME WAND	And we employed	l Marine
This conveyance is ma	de subtact to a 5	0-foot wide right	t-of-way of Duka T	Dive
Company across said p	roperty.	4	\$ 50 C	(D) EG
			-1-	Tank Tank
4			2 -	N
MINERAL PROPERTY OF THE PROPER		·	TEROTORE,	
TO HAVE AND TO HOLD The above the irs and/or successors and assigns forever. And the Grantor covenants has he is acombrances (with the exception, people states)	and of soid premises in fee, an	ed has the floht to convey t	he same in fee simple; that se	d premiser are free fro
When reference is made to the Granter or IN WITNESS WHEREOF, The Granter			bodye mrittoff.	\
	(SE		F.E. Clemmer	HANNE KAN
	(58.	AL)	The state of the s	(5
				-
ATE OF NORTH CAROLINA	GASTON	COUNTY,		* , * ,

Reduin:

Drawn By: William G. Holland, Attorney at Law

NORTH CAROLINA, GASTON COUNTY.

THIS DEED, made and entered into this 16th, day of April, 1975, by and between TRIANGLE REAL ESTATE OF GASTONIA, INC., a corporation organized and existing under and by virtue of the laws of the State of North Carolina, with its principal office located in Gaston County, North Carolina, party of the first part; and the TOWN OF DALLAS, a municipal corporation organized and existing under and by virtue of the laws of the State of North Carolina, party of the second part;

WITNESSETH

That the party of the first part, for and in consideration of the sum of ten (\$10.00) dollars and other good and valuable considerations to it paid by the party of the second part, the receipt of which is hereby acknowledged, has bargained and sold, and by these presents does grant, targain, sell, and convey to the party of the second part and its successors and as igns a certain tract of land lying and being in Dallas Township (the major portion of which said tract of land lies inside the corporate limits of the torn of Dallas), Gaston County, North Carolina, and more particularly described by lourses and distances as follows, to-wit:

BEGINNING at an old iron stake located at the northwesterly corner of Lot No. 6 in Block K of Section No. Cour of Briarwood Subdivision as shown on plat thereof recorded in the office of the Register of Deeds for Gaston County, North Carolina in Plat Book 27, at Page 7, and runs thence South 86-48-12 East 142.42 feet to a railroad iron; thence South 34-17-44 East 317.67 rec to an iron stake located at the north-easterly corner of Lot No. 7 in Block H of Section No. Three of Briarwood. Subdivision as shows on plat thereof recorded in the aforesaid registry in Plat Book 26, at Fig. 70; thence South 60-08-18 West 126.58 feet to an iron stake; thence Worth 8-22-42 West 125.90 feet to an old iron stake located at the portheasterly corner of Lot No. 5 in Block H of Section No. To of Brierwood Subdivision as shown on plat thereof recorded in the aforesaid registry in Plat Book 26, at Page 9; thence South 53-14-16 World 392.23 feet to an iron stake; thence South 60-54 West Mor-An feet to an iron stake located in the easterly margin of the right-ci-way 3 Briarwood Drive; thence South 74-28-44 West 60.46 feet to an iron stake located in the westerly margin of said right-of-way; thence south 74-00 West 149.81 feet to an iron stake; thence South 13-20-12 Wast 460.03 feet to an iron stake located at the northwesterly Corner of Lot No. 2 in Block E of Section No. One of Briarwood Subdivision as shown on plat thereof recorded in the aforesaid registry in Plat Book 25, at Page 45; thence South 11-30 East 10 feet to an iron stake; thence South 78-30 West 214.28 feet to a point in the center line of the right-of-way of the Carolina & Northwestern Railroad; thence with the center line of said railroad, six chorded lines as follows: North 12-37-24 East 101 feet; thence North 6-53-18 East 100 feet; thence North 1-25-18 East 100 feet; thence North 1-22-12 West 601 feet; thence North 2-10-24 West 101 feet; thence North 5-54-18

ASSESSION CONTRACTOR OF DO

COPING A CYELLIN

3 6

DEED | 160 PAGE 076

dated February 22, 1971 and recorded in the office of the Register of Deeds for Gaston County, North Carolina in Deed Book 1050, at Page 854. Reference is also made to those certain deeds recorded in the aforesaid registry in Deed Book 1054, at Pages 35, 36, 39 and 40.

This conveyance is made subject also to taxes assessed for the years 1973, 1974, and 1975 by Gaston County, North Carolina, which the party of the second part herein assumes and agrees to pay.

TO HAVE AND TO HOLD the above described tract of land, together with all privileges and appurtenances thereunto belonging, to it the said party of the second part and its successors and assigns, to their only use and behoof forever

And the party of the first part covenants with the party of the second part and its successors and assigns, that it is seised of said premises in fee and has the right to convey the same in fee simple; that the same are free and clear of all encumbrances; and that it does hereby warrant and will forever defend the title to the same against the lawful claims of all persons whomsoever

IN TESTIMONY WHEREOF, the party of the first part has caused this instrument to be executed in its name by its President, attested by its Secretary, and its corporate seal to be affixed hereto, all by authorist of its Board of Directors, the day and year first above written.

(Corporate Seal)

TRIANGLE BALL ELATE OF GASTONIA, INC.

Thereder Donnad Lat Here

By: Reuse C. Kaleffrey President

NORTH CAROLINA, GASTON COUNTY.

Carolina, do hereby certify that Active of Gaston County, North Carolina, do hereby certify that Active of personally appeared before me this day and a thorded that he is the President of Triangle Real Estate of Gastonia, Inc., a convocation, and that the seal affixed to the foregoing instrument in writing is the corporate seal of the corporation, and that said writing was signed and sealed by him, in behalf of the corporation, by its authority duly given. And the said Active C. Nalchfeel acknowledged the said writing to be the act and deed of the corporation, manning

Witness w hand and notarial seal, this 17th day of April,

My Commission Expires: 5-17-75

NORTH CAROLINA, GASTON COUNTY.

Notacy Public



Special Events/ Activities Application

ident or pense 210 North Holland Street Dallas, NC 28034-1628 (704) 922-3176 Fax: (794) 922-4701

Town of Dallas

The purpose of this application is to provide information about your event or activity in order for the Town of Dallas to best assist you. Depending on the specific event, a permit application and/or fee(s) from other departments may be required.

The applicant is responsible for providing complete and accurate information on the application, including an attached detailed site plan when applicable. The applicant is responsible for notifying the Town of Dallas of any changes after submittal of the application. Incomplete applications will not be accepted. A complete application must be submitted at least 30 days prior to the event.

Name of Event:	Running With the Good News 5K
Facility Requested:	3.1 mile route to run hearinging lending at Cloninger Park
Applicant Name:	Harold Blankenship, Pastor
Organization:	Promised Land Baptist Church
Mailing Address:	Cloay old Modena Street
City / State / Zip:	Gastonia, NC 28054
Daytime Phone:	744-868-2364 Coll: 704-674-5034 E-Mail: postorh blankership @g1
	and Brightst Church to Support missions. Facebook, Twitter, or other social networking page: Ves
If yes, please list UR Date (s) Requested f	(a): fromised land baptist Church com
Event Start Time:	8000 a.m. Event End Time: 10000 a.m.
Road Closure Time E	
Set Up Begins:	6:00 a.m. Set Up Ends:
Preferred Date & Tim	e of inspection (if required):
Estimated Attendance	
The Event is:	Private (by Invitation only) or Open to General Public
Describe the pro	cedures to be used for selecting vendors and exhibitors for this event:

A pre-event meeting may be required and will be scheduled to include appropriate staff. The event applicant must attend the meeting.

					ag galati. p			
Will tents/canopies/me proceed to next section		ctures be	used for e	vents?		Yes		No (if no
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	L	(mapric aux					van 25% of pe	rimetor)
# of Membrane structu	L.		(air suppo	rted or air int	lated stru	cture)		
Other type of structure			<u> </u>				Maria	
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*Is there any individual ca	sucoby at Brani	o or canop	ies open or	all sides e	xceeding		et without 1	2 h. Of
clear space between all o						Yes		No
*Is any individual tent or i						Yes		Na
*Is there any individual or	r group of tent	s or memb	rane structu	res 200 sq. f	t. withou	it 12 ft of dea	an space betw	Meen all
other permanent and tem	iporary structu	res?				Yes		No
Are there any musical ent proceed to next section.)	tertainment fea	atures rela	ted to your	vent?		Yes		No (If no
If yes, state the number o	f stages, num	ber of band	ds and type	of music:			· · · · · · · · · · · · · · · · · · ·	
			• •					į
Number of stages:			Number of	Bands:				
Type(s) of music:								leteration and an article and a second
Will your event use amplif	ied sound:		V	Yes	LE	I No		
If yes, please indicate time	as: S	haet Time:	7:30am	7	Finish T	me: 10:00	2 840	ŀ
Will sound checks be con-	ducted prior to	the event	7		Yas	11.0. 7.0 7.00	No	
	naround button 70	. a .a	•		_1 ' 90	ļ	1.40	
if yes, please indicate time	as: S	tart Time:	7:30a.m	a t	Finish Ti	me:	 1	.
* Must comply with Town o				nance.				
Will the event have any haupright tanks?	zardous mate		as propane.	butane, gas No	oline, die	sel tanks, he	lium cylinders	or other
if yes, all lanks must be not being used shall hav			prevent so	cidentally i	oalng kn	ocked over.	All hellum ta	nks
Will there be any portable	heaters?		Yes		No			
Will there be any deep fat	fryers?		Yes		No	ner i de la del la decida de la comunicación.	and the state of t	
Will there be any fireworks	, lasers, torch	es, candle	s or pyrotec	hnics?		Yes		No
Will generators or electrice	ıl power be us	ed?		Yes		∏N₀		

Joes the avan	t Include •	nanhanhul di		er similar attraction				**************************************	
yes, company	V name?	recianical R	es, or om	er similar attraction	157		Yes		No
ompany addr			· · · · · · · · · · · · · · · · · · ·						
st details, if a	ny:					-			
plicants cor insurance, n	dracting at	with amusem plicant and (ent ride the Town	companies are re of Dallas (if appli	quired to proceed as ac	ovide t Idition:	he Town o	of Dailes wit on general	fin a cortification of the second of the sec
es the event	include fo	od vendora?		Yes			No		
ne event will i			se check	the following that	ipply:				
		Served _		Sold	Cat	ered		Prepare	d Outdoor
es the event i	nclude foo	d concession				مصور استوسان مرجع موجعات	-		
	each ven	dor and speci	ify coolding	inethod (Ges, Ek oking Method				em	No
es, pieese list	: each ven sheet if n	dor and speci	ify coolding	I method (Ges, Ek				em	No
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List all other commercial vendors who will be presen	during the event (serving, selling	. sampling, or displaying)
--	------------------------------------	----------------------------

VENDOR NAME	ADDRESS	PHONE NUMBER (S)
		and the same of th
	the second secon	

Provide a detailed schedule of the event including dates and times for entertainment, activities, hours of event, start time, finish time, etc. If the event requires an extended time frame for set-up, include details with a timeline listing the times and locations where streets or public property will be impacted and when dismantling will be completed.

(Mass additional sheet of paper if necessary)

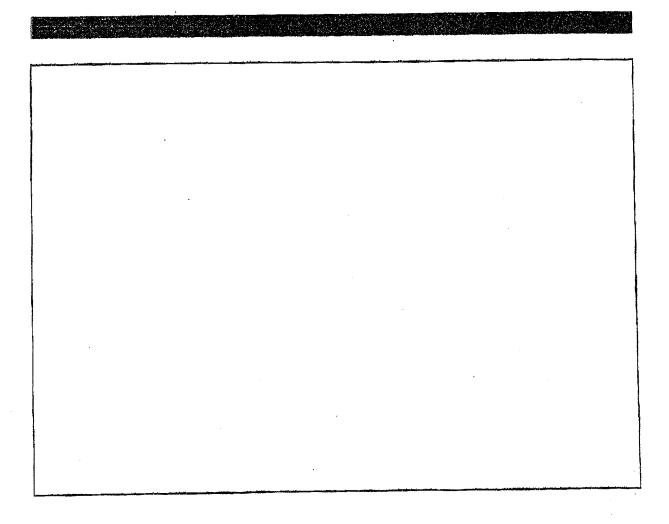
DATE	TIME	ACTION	ADDITIONAL NOTES
			
·			
-			The state of the s
		the state of the s	
			, and the second
·			

The Town of Dallas does not provide amenities such as portable washrooms/tollets, sound systems, tables, chairs, tents, canopies or other equipment. The applicant is responsible for arranging and providing services such as event clean up, traffic control, etc.

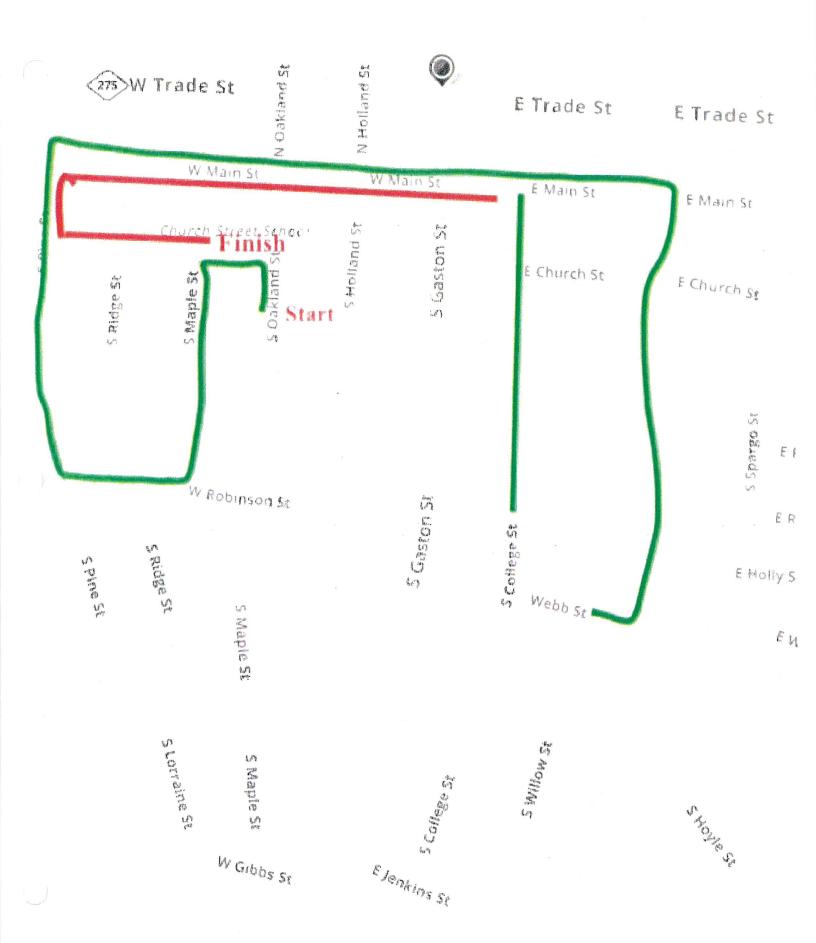
TRASH CONTAINERS	
In order to determine what types of containers best su	ilt the needs of the event, please answer the following questions:
Will the event be serving/selling/distributing beverage:	yes No
if yes, in what containers will they come packaged in?	
aluminum cans gia	iss bottles/jars plastic bottles/jugs/jars
How many trash cans are you requesting for trash?	6
How many recycle carts are you requesting?	
Delivery Location?	
Date and Time for rollout carts to be emptied?	
Date and Time for follout carts to be picked up?	
clean and/or restore the site following the event. If you event, please state this in your plan. PUBLIC PROPERTY CLEAN-UP Contracted personnel or volunteers may be used if income	reasonably believe that no litter will be generated during your licated below. What is the clean-up plan for the event?
SAFETY AND SECURITY (CHECK TYPES OF Stage Security Every Eve	SECURITY USED) ant Area Security Road Closure Security
Other	
Overnight Security From	: To :
Dates & Times security will be on site:	
Security provided by:	Number of Security Personnel:
	of Dallas police officers of Sheriff's Department personnel to provide Il determine the number of security personnel required on site.

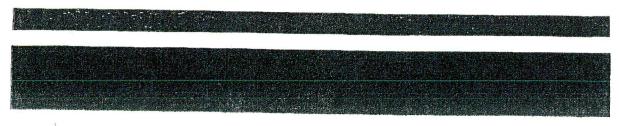
Provide a detailed Site-Plan sketch of the event. Include maps, outline or diagram of the entire event venue including the names of all streets or areas that are part of the venue and the surrounding area. The plan should include the following information (if applicable):

- Localion of the event/activity on the property with approximate distances from roads, fire hydrants, existing buildings, etc.
- Location of temporary structures that will be used during the event. Must indicate size of temporary structures, distances between temporary structures and existing buildings.
- Identify how each temporary structure will be used. Example: type of vendor, food preparation, etc.
- Identify location of all cooking devices and open flames.
- Location of all fencing, barricades, or other restrictions that will impair access to and from the event or property.
- Identify all designated parking areas.
- ldentify location of any generators and fuel storage.



		MARCH OF	(WALK (per ONLY (inclu	ides motorcycle	·	s)		BICYCL	1
Number of F	ersons:			% Chile	dren:]		
Number of \	/ahicles:			Vehicle ⁻	Types:				
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A PROPERTY AND A STREET WAS ASSESSED.									





- NC and US roadways will also require approval from the NCDOT.
- The proposed route to be traveled including the requested starting and termination point. Please also clarify the directions of movement of your event.
- Routing plans for traffic. Illustrate a plan to include roads that you are requesting to be closed to vehicular or other traffic for your event. Include planned arrangements to resolve conflicts with people trying to reach businesses, their own residences, places of worship and public facilities including public transportation.
- Whether the event will occupy all or a portion of the street(s) requested for use.
- Proposed locations for barricades, signs and police/volunteers.
- The provision of twenty foot (20') minimum emergency access lanes throughout the event site.
- W/hite temporary water base paint can be used to mark the route on the street pevement (May be purchased at common hardware stores such as Lowes Home, Home Depot, etc.).

Please Note: All road closure requests will be strictly reviewed by the Town of Dallas. Approval, denial, or modification of all road closure requests lies in the sole discretion of the Town of Dallas. The Town of Dallas has final discretion over your Route and Traffic Plan including, but not limited to the route, placement and number of all barricades, signs and police/volunteer locations.

DO NOT ASSUME, ADVERTISE, OR PROMOTE YOUR EVENT UNTIL YOU HAVE A SIGNED PERMIT FROM THE TOWM OF DALLAS. CONFLICTS DO ARISE AND CHANGES TO THE REQUEST MAY BE NECESSARY.

I have selected preapproved route your proposed procession.		OR	sketch below or attach a detailed map routing
	entre de la descripción de la companya de la compa		
pplicant's Signature:	(10, or) consists of the state of the same	and affects of beddeschafter.	Date:

PETITION NUMBER:	Contiguous	Non-Contiguous
DATE: _1/30/2020	·	FEE: \$100.00 *
* Petitioner understands there will be addition	al costs associated with	this petition such as
advertising, postage, etc. and agrees to pa	y these fees upon receip	of of invoice(s).
Current Property Use:Residential Single	Family Home	
Planned Property Use: Residential Single Family	/ Requested Zoning	g:R-5
	1,	
To the Board of Aldermen of the Town of Dall	as:	
We, the undersigned owners of real property, r	espectfully request the	at the area described
as _ 3565 Dallas High Shoals , DALLAS	NC 28034, further id	entified as
parcel ID # _ 3548413268 , be a	nnexed to the Town o	f Dallas.
Name of petitioner/property owner: _Colleen	T. McCall	
Mailing Address of property owner:P.O.	Box 977 Dallas, NC	28034
Email Address:_TKMCCALL@GMAIL.COM	Phone Number:_704	-400-9883
Attachments included with Petition:		
 Legal description (as noted in property Letter outlining reasons for annexation r \$100 Fee 		
Applicant Signature: Collect J. W	Call Date: 1	/31/2020
	Date:/	

January 30, 2020

Town of Dallas

Attn: Tiffany Faro

210 N. Holland Street

Dallas, NC 28034

RE: Annexation Petition for Parcel 3548413268

Good afternoon Tiffany,

The adjacent property was recently annexed and rezoning into the Town of Dallas. We would like to potentially include the subject property as part of the overall development and would need to annex and rezone to accomplish this.

Thank you in advance,

Callaga McCall

Thomas McCall

BK 389696974

EXHIBIT A

BEGINNING at an existing iron pin set on the western margin of the right of way of the High Shoals-Dallas Road (N.C. Highway 155), said iron marking the northeasternmost corner of the property of Yallam; running!: thence along a common boundary line with the lands of Yallam, Book 2910, Page 884, South 73 deg. 11 min.2 sec. West 886.09 feet to an existing iron marking the rear corner of 'Lot No.29 and Lot No.30; running thence along a common boundary with the lands of Finger, Book 1050, age 750, North 35 deg. 59 min. 4 sec. West 200.13 feet to an existing iron pin, a control corner; and running thence along a common boundary with the lands of Summey, 96-B-149, North 73 deg. 17 min. 51 sec. East 885.32 feet to an existing iron pin set on the western margin of the right of way of the High Shoals-Dallas Road; running thence along the western margin of said road right of way South 36 deg. 21 min. 38 sec. East 198.37 feet to the point and place of Beginning, containing 3.82 acres, more or less, according to a plat of survey by Robert T. Kelso, dated August 9, 1999.

Being a portion of Lot 28 and a portion of Lot 29 of the D. D. and L. d. Summey land shown on plat dated July 25, 1940 and recorded in Plat Book 5, page 92, Gaston County Registry.



Book: 3806 Page: 973 Seg: 2



PETITION NUMBER:	X Contiguous	Non-Contiguous
DATE: _1/30/2020	-	FEE: \$100.00 *
* Petitioner understands there will be addition	nal costs associated with	this petition such as
advertising, postage, etc. and agrees to po	y these fees upon receip	ot of invoice(s).
Current Property Use:Residential Singl	e Family Home	
Planned Property Use: Residential Single Fami	y Requested Zoning	g:R-5
The state of the s		
To the Board of Aldermen of the Town of Da	las:	
We, the undersigned owners of real property,	respectfully request the	It the area described
as _1150 Meadow Way, DALLAS, NC	28034, further identific	ed as
parcel ID # _3548210130, be	annexed to the Town of	Dallas.
Name of petitioner/property owner: _Rosei	anna Dautamana Tarata	. f Mth C ft
Irrevocable Trust		· -
Address of property owner:1150 Me		
Email Address:_rroutszong@att.net F		
Attachments included with Petition:	none Homber:_/ 04-0/	4-2170
	-l	
 Legal description (as noted in property Letter outlining reasons for annexation 	•	V
3. \$100 Fee		
DocuSigned by:	1/20	/2020 1 8.14.00 pu cor
Applicant Signature: Kosc Kowts-70Wg B824B154712E4FF	Date:	/2020 8:14:00 PM CST
Received By:	Date:	31/2020

PETITION NUMBER:	× Contiguous	Non-C	ontiguous
DATE: _1/30/2020	-	FEE:	\$100.00 *
* Petitioner understands there will be addition	nal costs associated w	ith this petition :	such as
advertising, postage, etc. and agrees to po	y these fees upon rec	ceipt of invoice(s	s).
Current Property Use:Vacant Land		· · · · · · · · · · · · · · · · · · ·	
Planned Property Use: Residential Single Famil	y Requested Zor	ning:R-5	
•			
To the Board of Aldermen of the Town of Dal	las:		
We, the undersigned owners of real property,			escribed
as _1150 Meadow Way, DALLAS, NC	28034, further iden	tifled as	
parcel ID # _ 3548220005 , be	annexed to the Towr	of Dallas.	
Name of petitioner/property owner: _Roser	•	•	<u> </u>
Irrevocable Trust Mail		•	_1150
Meadow Way Dallas,			
Email Address:_rroutszong@att.net F	hone Number:_/04-	-6/4-21/0	
Attachments included with Petition:			
 Legal description (as noted in property Letter outlining reasons for annexation 			
3. \$100 Fee	•		
DocuSigned by:			
Applicant Signature: Rose Kouts your	Date:	1/30/2020	8:14:00 PM CST
M/~		1/91/0	
Received By:	Date:	1/31/202	.0

PETITION NUMBER:	X Contiguous	Non-Contiguous
DATE: _1/30/2020	_	FEE: \$100.00 *
* Petitioner understands there will be addition	nal costs associated wi	ith this petition such as
advertising, postage, etc. and agrees to po	ay these fees upon rec	eipt of invoice(s).
Current Property Use:Vacant Land	·	4
Planned Property Use: Residential Single Fami	ly Requested Zon	ing:R-5
wall to the state of the state		ı
To the Board of Aldermen of the Town of Dal	las:	
We, the undersigned owners of real property,	respectfully request t	that the area described
as _1150 Meadow Way, DALLAS, NC	28034, further ident	itlea as
parcel ID # _3548128821, be	annexed to the Town	of Dallas.
Name of petitioner/property owner: _Roser	nary Routszong, Trust	ee for Marilyn S Finger
Irrevocable Trust		· · · · · · ·
1150 Meadow Way Do		
Email Address:_rroutszong@att.net F	hone Number:_704-	674-2170
Attachments included with Petition:		
 Legal description (as noted in property Letter outlining reasons for annexation \$100 Fee 	•	
	en state de la companya del la companya de la compa	
DoguSigned by:	- 11	20/2020 20/20
Applicant Signature: Rosc Kouts your	Date: 1/3	30/2020 8:14:00 PM CST
Received By:	<u> Σ</u> Dαte:	/31/2020

January 30, 2020

Town of Dallas

Attn: Tiffany Faro

210 N. Holland Street

Dallas, NC 28034

RE: Annexation Petition for Parcel 3548210130,3548220005 and 3548128821

Good afternoon Tiffany,

The adjacent property was recently annexed and rezoned into the Town of Dallas. We would like to potentially include the subject property as part of the overall development and would need to annex and rezone to accomplish this.

Thank you in advance,

Rose Routsgong 1/30/2020 | 8:14:00 PM CST

Rosemary Routszong

Trustee for Marilyn S Finger Irrevocable Trust

EXHIBIT A - LEGAL DESCRIPTION

TRACT ONE:

BEING THE FULL CONTENTS of Let No. 25, Block "B", Map No. 2 of THORNBIRD MEADOWS, as shown on plat thereof recorded in the Office of the Register of Deeds for Gaston County, North Carolina, in Plat Book 40 at Page 41, to which plat reference is hereby made for a full and complete description of said lot by metes and bounds.

Being the identical property conveyed to Robert J. Finger and wife, Marilyn S. Finger by deed dated August 4, 1994 and recorded in Book 2393 at Page 111 in the Gaston County Registry.

The above described parcel is not the Grantor's principal residence.

TRACT TWO:

BEGINNING at an established iron pin which is the southeasternmost corner of Lot 26 of the THORNBIRD MEADOWS Subdivision as shown on plat recorded in Plat Book 40 at Page 41, said point of BEGINNING being the common rear corner of the property of Barnette as described in Deed Book 2111 at Page 516, and Rhyne, as described in Deed Book 1831 at Page 534, thence the following two new lines through the property of Marilyn S. Finger, as described in Deed Book 1770 at Page 635: (1) South 15 degrees 00 minutes 25 seconds West 284.17 feet to an iron pin; (2) North 79 degrees 53 minutes 45 seconds West 399.09 feet to an iron pin on the easternmost line of the property of William J. Summey, as described in those deeds recorded in Deed Book 1942 at Page 852 and 1946 at Page 708; thence with the common line of Summey, North 18 degrees 17 minutes 13 seconds East and passing over an existing iron at a white oak at 270.0 feet, a total distance of 283.15 feet, to a point on the southernmost line of Lot 25 of the Thornbird Meadows Subdivision, said point being South 79 degrees 57 minutes 15 seconds East 206.98 feet from the southernmost corner of Lot 25; Mence continuing with a portion of the southernmost line of Lot 25 and Lot 26, South 79 degrees 57 minutes 75 seconds East 407.64 feet to the point of BEGINNING, containing 2.620 acres.

The above description was taken from an unrecorded map or plat prepared by John W. Lineberger, Registered Surveyor, dated October 1, 1992 entitled "Survey Made at the Request coron of the Research of the Registered Surveyor."

Being the identical property conveyed to Robert J. Finger, Sr. and wife, Marilyn S. Finger by deed dated November 4, 1994 and recorded in Book 2507 at Page 1/19 in the Gaston County Registry.

The above described parcel is not the Grantor's principal residence

TRACT THREE:

BEGINNING at a white oak situate in the southarly line of the lands of W. S. Thornburg, now or formerly, and runs thence South 79½ degrees East 363 feet to an iron; thence South 83 degrees East 222.65 feet to an iron; thence with Coley's line, now or formerly South 19½ degrees East 957 feet to an iron; thence South 37 degrees East 198½ feet to an iron; a common corner of Coley and G. C. Summey, now or formerly; thence South 9 degrees 30 minutes East 365 feet, more or loss, to the northeast corner of a thirty (30) acre tract previously conveyed to Pearl Jenkins Summey by Deed from Ralph E. Summey, et ux; thence with the northerly line of said thirty (30) acre tract of Pearl Jenkins Summey, North 88 degrees West 1350 feet to an iron, the northwest corner of Pearl Jenkins Summey; thence North 14 degrees East 1476.4 feet, more or less, to the Beginning.

The same being thirty-six (33) acres of real property carved out of the northern portion of a sixty-six (66) acre tract formerly known as the G. C. Summey Property.

Being the identical property conveyed to Marilyn S. Finger by deeds recorded in Book 1462 at Page 762; Book 1510 at Page 252; and Book 1770 at Page 625 in the Gaston County Registry.

The above described parcel is not the Grantor's principal residence.

Book: 4777 Page: 1938 Seq: 3

TRACT FOUR:

BEGINNING at an iron stake situate in the southerly line of G. C. Summey, now or formerly, and runs thence South 5 degrees East 462 feet to an iron stake; thence due West 311.1 feet to a poplar; thence North 63-1/4 degrees West 532.1 feet to an iron; thence South 73-3/4 degrees West 804.37 feet to an iron; thence North 35-1/2 degrees West 99 feet to an iron; thence North 49 degrees West 165 feet to an iron; thence North 43-1/2 degrees West 316.8 feet to an iron; thence North 14 degrees East 530 feet to an iron stake, a new corner; thence a new line South 88 degrees East 1350 feet to an iron; thence South 9 degrees 30 minutes East 915 feet to an iron; thence crossing a branch and running North 73-3/4 degrees East 349 feet to the Beginning, containing 30 acres, more or less, and being the southerly portion of a 66 acre tract formerly owned by G. C. Summey as will appear on a map of said 66 acre tract made by J. C. Burrell, County Surveyor, dated July 16, 1949.

Being the identical property as conveyed to Marilyn S. Finger by deeds recorded in Book 1388 at Page 98; Book 1388 at Page 184; Book 1420 at Page 555; and Book 1462 at Page 764, all in the Gaston County Registry.

The above described parcel is the Grantor's principal residence.

TRACT FIVE:

BEGINNING at an iron pin in the center of the new Lower Dallas Road, said iron pin being in the common boundary of the western margin of the Carrie Puett Lewis Property and the eastern margin of Lot No. 6 of the John C. Puett Estate Property as shown and described on Map No. 2 thereof, on a plat made by Hoke S. Heavner, Reg. Sur., dated Nov. 1951, and recorded in the Gaston County Registry in Plat Book 10 at Page 97; and runs thence South 88 degrees 18 minutes East 1795.85 feet to an iron pin, former northeast corner of Carrie Puett Lewis; thence South 10 degrees 45 minutes East 330 feet; thence South 74 degrees 45 minutes West 876.45 feet to an iron pin in the center of the new Lower Dallas Road; thence with the center of the new Lower Dallas Road to the point of Beginning.

This conveyance is made subject to all rights of way of record and to the Highway right of way.

Being the identical property as conveyed to Robert J. Finger and wife, Marilyn S. Finger by deed dated June 22, 1962 and recorded in Book 810 at Page 689 in the Gaston County Registry.

The above described parcel is not the Grantor's principal residence.

Book: 4777 Page: 1938 Seq: 4

