

Manager, or his designee, to act as deputy for the purpose of compromising or forgiving for good cause shown any penalty or additional tax imposed herein, and for conducting any hearings and making decisions to determine the validity of a tax imposed by the Tax Administrator. If a taxpayer claims that a tax, additional tax, penalty or interest is excessive, a notice of appeal must be filed by the taxpayer with 30 days after the final notice of the Tax Administrator is mailed or personally delivered to the taxpayer as provided in Section 9 of this Ordinance. The final decision of the deputy shall be made and mailed or delivered within 30 days after the hearing. The taxpayer shall pay the tax, additional tax, penalty or interest without prejudice to any defense the taxpayer has. The taxpayer may file suit for a refund in the Superior Court of Surry County pursuant to the provisions of Section 267 of Chapter 105 of the General Statutes.

SECTION 12. Severability. If any section, clause or provision of this Ordinance shall be found to be invalid, the validity of the remaining sections, clauses or provisions shall not be affected thereby.

SECTION 13. Authority. This Ordinance is enacted pursuant to the provisions of G.S. 153A-156.

SECTION 14. Effective Date. This Ordinance and the taxes thereby levied and imposed shall become effective April 1, 2001.

ADOPTED this 19th day of February, 2001.

Amendment #3

CAPITAL PROJECT ORDINANCE

DIXON AUDITORIUM RENOVATIONS/ELKIN ELEMENTARY PLAYGROUND AND CLASSROOM ADDITION

BE IT ORDAINED by the Board of Commissioners of the County of Surry that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, this capital project ordinance is hereby adopted:

Section 1. The project authorized by this ordinance is the renovation of the Dixon Auditorium at Elkin High School and additional classrooms and playground at Elkin Elementary.

Section 2. The officers of this governmental unit are hereby directed to proceed with this capital project within the guidelines set by the budget contained herein.

Section 3. The following revenues are anticipated to be available to complete this project, and are hereby appropriated or referenced by prior appropriation.

North Carolina Public School Bonds \$1,505,658.00

TOTAL REVENUES \$1,505,658.00

Section 4. The following amounts are available for expenditures for the project: