

Grant Contract

This Contract is hereby entered into by and between the North Carolina Department of Natural and Cultural Resources (the "Agency") and County of Rowan (of which the Rowan County Nature Center and Wildlife Adventures is a department thereof), a unit of local government (the "Grantee") (referred to collectively as the "Parties"). The Grantee's federal tax identification number is 56-6000336.

This Contract consists of the following documents:

- 1) The General Terms and Conditions
- 2) The Scope of Work, description of services (Attachment A)
- 3) The line item budget (Attachment B)
- 4) Notice of Certain Reporting and Audit Requirements (Attachment C)

These documents constitute the entire agreement and "Contract" between the Parties and supersede all prior oral or written statements or agreements. The awarding of this grant is subject to allocation and appropriation of funds to the Agency for the purposes set forth in the contract.

General Terms and Conditions

DEFINITIONS

Except as otherwise provided in the Contract documents, the terms below shall have the following meanings in this Contract.

"Agency" means the North Carolina Department of Natural and Cultural Resources.

"Audit" means an examination of records or financial accounts to verify their accuracy.

"Certification of Compliance" means a report provided by the Grantee to the Agency that states that the Grantee has met the reporting requirements established by this Contract and included as a statement of certification by the Agency as part of the Grantee reporting package.

"Compliance Supplement" refers to the North Carolina State Compliance Supplement, maintained by the State and Local Government Finance Agency within the North Carolina Department of State Treasurer that has been developed in cooperation with agencies to assist the local auditor in identifying program compliance requirements and audit procedures for testing those requirements.

"Contract" means a legal instrument that is used to document a relationship between the Agency and the Grantee.

"Fiscal Year" means the annual operating year of the non-State entity.

"Financial Statement" means a report providing financial statistics relative to a given part of an organization's operations or status.

"Grant" means financial assistance provided by a State agency to an eligible grantee to carry out activities identified in the Grant Contract.

"Grantee" means an entity that receives State financial assistance.

"Local Government" has the meaning in G.S. 159-7(15)

"Non-State Entity" has the meaning in G.S. 143C-1-1(d)(18).

"Single Audit" means an audit that includes an examination of an organization's financial statements, internal controls, and compliance with the requirements of Federal or State awards.

"State financial assistance" means State funds disbursed as a grant, cooperative agreement, non-cash contribution, food commodities, or direct appropriation to a grantee or subrecipient as defined in this Contract.

"Special Appropriation" means a legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

State Funds" means any funds appropriated by the North Carolina General Assembly or collected by the State of North Carolina. State funds include federal financial assistance received by the State and transferred or disbursed to non-State entities. Both Federal and State funds maintain their identity as they are disbursed as financial assistance to other organizations.

"Subrecipient" means a non-State entity that receives State financial assistance from a Grantee to carry out part of a State program; but does not include an individual that is a beneficiary of such program.

TERMS AND CONDITIONS

1. **Choice of Law:** The validity of this Contract and any of its terms or provisions, as well as the rights and duties of the Parties to this Contract, are governed by the laws of North Carolina. The Grantee, by signing this Contract, agrees and submits, solely for matters concerning this Contract, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be Wake County, North Carolina. The place of this Contract and all transactions and agreements relating to it, and their situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in contract or tort, relating to the validity, construction, interpretation, and enforcement shall be determined.
2. **Grantee's Duties:** The Grantee shall complete and submit to the Agency the "REQUEST FOR PAYMENT OF APPROPRIATION(S) FROM NORTH CAROLINA GENERAL FUND" form, created by North Carolina's Office of State Budget and Management (OSBM), including the required enclosures.

The Grantee shall provide the services as described in Attachment A, Scope of Work and Description of Services and in accordance with the approved budget in Attachment B. The Grantee may make line item adjustments of less than ten percent (10%) for budgeted expenditures without prior approval from the Agency, except if the adjustment would exceed the total grant amount. For line item adjustments of ten percent (10%) or more for budgeted expenditures, the Grantee shall submit a written request for approval to the Agency and include a justification for the adjustment. Line item adjustments requiring approval shall be effective only upon a dually executed amendment between the parties, in accordance with Paragraph 21 of this Agreement. Amendments executed under this Paragraph shall include the new line item adjustment(s) (Attachment B) and any changes in the Scope of Work and Description of Services (Attachment A) related to the duties and services affected by the line item adjustment. An amendment that fails to comply with the requirements of this Paragraph shall not be binding upon the

parties. A violation of this Paragraph shall constitute a material breach and shall entitle the non-breaching party to all rights and actions available to it under the law.

In addition, the Grantee shall maintain all grant records for a period of five years or until all audit exceptions have been resolved, whichever is longer.

3. **Agency Duties:** Grants shall be paid at the direction of the Director of State Budget. The total amount paid by the Agency to the Grantee under this Contract is **\$75,000.00**. Contracts of \$100,000 or more to or for the use of the Grantee shall be made in quarterly or monthly payments, in the discretion of the Director of the Budget. The Agency may provide monitoring and oversight through a combination of periodic e-mails, calls, visits, and review of reports, invoices and deliverables.
4. **Independent Contractor:** The Grantee is and shall be deemed to be an independent contractor in the performance of this Contract and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Grantee represents that it has, or shall secure at its own expense, all personnel required in performing the services under this Contract. Such employees shall not be employees of, or have any individual contractual relationship with, the Agency.
5. **Key Personnel:** The Grantee shall not substitute key personnel assigned to the performance of this contract without prior written approval by the Agency's Contract Administrator. The individuals designated as key personnel are those specified in Paragraph 34 of this Contract.
6. **Assignment:** No assignment of the Grantee's obligations or the Grantee's right to receive payment hereunder shall be permitted. However, upon written request approved by the Agency, the Agency may:
 - (a) Forward the Grantee's payment check(s) directly to any person or entity designated by the Grantee, or
 - (b) Include any person or entity designated by Grantee as a joint payee on the Grantee's payment check(s). In no event shall such approval and action obligate the Agency to anyone other than the Grantee and the Grantee shall remain responsible for fulfillment of all contract obligations.
7. **Beneficiaries:** Except as otherwise provided herein, this Contract shall inure to the benefit of and be binding upon the Parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this Contract, and all rights of action relating to such enforcement, shall be strictly reserved to the Agency and the named Grantee. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the Agency and Grantee that any such person or entity, other than the Agency or the Grantee, receiving services or benefits under this Contract shall be deemed an incidental beneficiary only.
8. **Indemnification:** The Grantee shall hold and save the State, its officers, agents, and employees, harmless from liability of any kind, including all claims and losses accruing or resulting to any other person, firm, or corporation furnishing or supplying work, services, materials, or supplies in connection with the performance of this Contract, and from any and all claims and losses accruing or resulting to any person, firm, or corporation that may be injured or damaged by the Grantee in the performance of this Contract and that are attributable to the negligence or intentionally tortious acts of the Grantee.
9. **Termination by Mutual Consent:** The Parties may terminate this Contract by mutual consent with 60 days' written notice to the other Party, or as otherwise provided by law. In that event, all finished or unfinished deliverable items prepared by the Grantee under this Contract shall, at the option of the Agency, become its property. If the Contract is terminated by the Agency as provided herein, the

Grantee shall be paid for services satisfactorily completed, less payment or compensation previously made. Unexpended funds held by the Grantee shall revert to the Agency upon termination of this Contract.

10. **Termination for Cause:** If, through any cause, the Grantee shall fail to fulfill its obligations under this Contract in a timely and proper manner, the Agency shall have the right to terminate this Contract by giving written notice to the Grantee and specifying the effective date thereof. Unexpended funds held by the Grantee shall revert to the Agency upon termination of this Contract. In that event, all finished or unfinished deliverable items prepared by the Grantee under this Contract shall, at the option of the Agency, become its property and the Grantee shall be entitled to receive just and equitable compensation for any satisfactory work completed on such materials, minus any payment or compensation previously made. Notwithstanding the foregoing provision, the Grantee shall not be relieved of liability to the Agency for damages sustained by the Agency by virtue of the Grantee's breach of this Contract, and the Agency may withhold any payment due the Grantee for the purpose of setoff until such time as the exact amount of damages due the Agency from such breach can be determined.

In case of default by the Grantee, the State may procure the services from other sources and hold the Grantee responsible for any excess cost occasioned thereby. The State reserves the right to require a performance bond or other acceptable alternative performance guarantees from successful offeror without expense to the State.

In addition, in the event of default by the Grantee under this Contract, the State may immediately cease doing business with the Grantee, immediately terminate for cause all existing contracts the State has with the Grantee, and de-bar the Grantee from doing future business with the State.

Upon the Grantee filing a petition for bankruptcy or the entering of a judgment of bankruptcy by or against the Grantee, the State may immediately terminate, for cause, this Contract and all other existing contracts the Grantee has with the State, and de-bar the Grantee from doing future business.

11. **Waiver of Default:** Waiver by the Agency of any default or breach in compliance with the terms of this Contract by the Grantee shall not be deemed a waiver of any subsequent default or breach and shall not be construed to be modification of the terms of this Contract unless stated to be such in writing, signed by an authorized representative of the Agency and the Grantee and attached to the Contract.
12. **Availability of Funds:** The Parties to this Contract agree and understand that the payment of the sums specified in this Contract is dependent and contingent upon and subject to the appropriation, allocation, and availability of funds for this purpose to the Agency.
13. **Force Majeure:** Neither Party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations by any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act of God.
14. **Survival of Promises:** Except as otherwise provided herein or unless superseded by applicable federal or State statute of limitations, all promises, indemnifications, requirements, terms conditions, provisions, representations, guarantees, and warranties contained herein shall survive the Contract expiration or termination date.

15. **Copyrights and Ownership of Deliverables:** All deliverable items produced pursuant to this Contract are the exclusive property of the Agency. The Grantee shall not assert a claim of copyright or other property interest in such deliverables.
16. **Federal Intellectual Property Bankruptcy Protection Act:** The Parties agree that the Agency shall be entitled to all rights and benefits of the Federal Intellectual Property Bankruptcy Protection Act, Public Law 100-506, codified at 11 U.S.C. 365 (n) and any amendments thereto.
17. **Compliance with Laws:** The Grantee shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business, including those of federal, state, and local agencies having jurisdiction and/or authority.
18. **Equal Employment Opportunity:** The Grantee shall comply with all federal and State laws relating to equal employment opportunity. The Grantee shall take affirmative action in complying with all Federal and State requirements concerning fair employment and employment of people with disabilities, and concerning the treatment of all employees without regard to discrimination by reason of race, color, religion, sex, national origin, or disability.
19. **Access to Persons and Records:** The State Auditor and the Agency Internal Auditors shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions in accordance with N.C.G.S §. 147-64.7. The Grantee shall retain all records for a period of five years following completion of the Contract. Additionally, as the State funding authority, the Agency shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions.
20. **Record Retention:** Records created or obtained under this Contract shall not be destroyed, purged or disposed of without the express written consent of the Agency. State basic records retention policy requires all grant records to be retained for a minimum of five years or until all audit exceptions have been resolved, whichever is longer. If the Contract is subject to federal policy and regulations, record retention may be longer than five years since records must be retained for a period of three years following submission of the final Federal Financial Status Report, if applicable, or three years following the submission of a revised final Federal Financial Status Report. Also, if any litigation, claim, negotiation, audit, disallowance action, or other action involving this Contract has been started before expiration of the five-year retention period described above, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later.
21. **Amendment:** This Contract may not be amended orally or by performance. Amendments shall be made in writing on a form prepared by the Agency and duly executed by an authorized representative of the Agency and the Grantee.
22. **Severability:** In the event that a court of competent jurisdiction holds that a provision or requirement of this Contract violates any applicable law, each such provision or requirement shall continue to be enforced to the extent it is not in violation of law or is not otherwise unenforceable and all other provisions and requirements of this Contract shall remain in full force and effect.
23. **Headings:** The Section and Paragraph headings in these General Terms and Conditions are not material parts of the Contract and should not be used to construe the meaning of any text or content thereof.

24. **Certification Regarding Collection of Taxes:** N.C.G.S. § 143-59.1 bars the Secretary of Administration from entering into contracts with vendors that meet one of the conditions of N.C.G.S. 105-164.8(b) and yet refuse to collect use taxes on sales of tangible personal property to purchasers in North Carolina. The conditions include: (a) maintenance of a retail establishment or office; (b) presence of representatives in the State that solicit sales or transact business on behalf of the vendor; and (c) systematic exploitation of the market by media-assisted, media-facilitated, or media-solicited means. The Grantee certifies that it and all of its affiliates (if any) collect all required federal, State and Local taxes.
25. **Sales/Use Tax Refunds:** If eligible, the Grantee and all subrecipients shall: (a) ask the North Carolina Department of Revenue for a refund of all sales and use taxes paid by them in the performance of this Contract, pursuant to N.C.G.S. § 105-164.14; and (b) exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their reimbursement reports.
26. **Travel Expenses:** Travel expenses shall not be reimbursed in the performance of this Contract. If travel is necessary in the performance of this Contract, it shall be included in the approved project budget and narrative.
27. **Entire Agreement:** This Contract and any documents incorporated specifically by reference represent the entire agreement between the Parties and supersede all prior oral or written statements or agreements. This Contract and any addenda thereto, are incorporated herein by reference as though set forth verbatim. All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the Contract expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable Federal or State statutes of limitation.
28. **By N.C.G.S. §133-32,** it is unlawful for any vendor or contractor (i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor) to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies. This prohibition covers those vendors and contractors who:
- (1) have a contract with a government agency; or
 - (2) have performed under such a contract within the past year; or
 - (3) anticipate bidding on such a contract in the future.
- The requirements of N.C.G.S. § 133-32 are hereby incorporated by reference, including any subsequent amendments thereto, and shall apply to all vendors and subcontractors under this Contract.
29. **Effective Period:** This Contract shall be effective upon signature by all Parties to this Contract. The Grantee shall expend all funds granted to it under this Contract on or after July 1, 2022 and on or before June 30, 2023, in furtherance of the Scope of Work in **Attachment A** and in accordance with the Line Item Budget and Narrative in **Attachment B**.
30. **Conflict of Interest Policy:** Grantees shall have on file with the Agency a copy of the Grantee's policy addressing conflicts of interest that may arise involving the Grantee's management employees and the members of its governing body as set forth in N.C.G.S. § 143C-6-23(b). The policy shall address situations in which any of these individuals may directly or indirectly benefit, except as the Grantee's employees or members of its board or other governing body, from the Grantee's disbursing of state funds and shall include actions to be taken by the Grantee or the individual, or both to avoid conflicts of interest and the appearance of impropriety. The policy shall be filed before Agency may disburse the grant funds.

31. **Requirements:** This Contract is subject to the reporting requirements described in the Notice of Certain Reporting and Audit Requirements (Attachment C).

The Grantee must ensure that grant funds dispersed under this Contract are audited in compliance with State and federal audit requirements for local governments and public authorities, institutions of higher education, and nonprofit organizations, and, as applicable, according to the standards of the federal Single Audit Act and Circular A-133 "Audits of States, Local Governments, and Nonprofit Organizations" as supplied by the Executive Office of the President, Office of Management and Budget, Washington, DC.

32. **Disbursements:** As a condition of this Contract, Grantee acknowledges and agrees to make disbursements in accordance with the following requirements:

- (a) Implement adequate internal controls over disbursements;
- (b) Ensure sufficient account coding information to provide for tracking of grant funds through the Grantee's accounting system;
- (c) Assure adequate control of signature stamps/plates;
- (d) Assure adequate control of negotiable instruments; and
- (e) Implement procedures to ensure that all account balances are solvent and reconcile the account monthly.

33. **Outsourcing/Assignability/Subcontracting:** The Grantee shall not subcontract any of the work contemplated under this Contract without prior written approval from the Agency. The Agency shall not be obligated to pay for any work performed by any unapproved subcontractor or subrecipient. The Grantee or subrecipient is not relieved of any of the duties and responsibilities of this Contract. Furthermore, any subrecipient must agree to abide by the standards contained in this Contract and to provide all information to allow the Grantee to comply with these standards.

34. **Contract Administrators:** All notices permitted or required to be given by one Party to the other and all questions about the Contract from one Party to the other shall be addressed and delivered to the other Party's Contract Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Contract Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Contract Administrator by giving written notice to the other Party within 30 calendar days of such change.

For the Agency:

IF DELIVERED BY US POSTAL SERVICE		IF DELIVERED BY ANY OTHER MEANS	
Name	Darrell D. Stover	Name	Darrell D. Stover
Title	Head of NC Science Museums Grant Program	Title	Head of NC Science Museums Grant Program
Agency	NC Museum of Natural Sciences 11 West Jones Street Raleigh, NC 27601	Agency	NC Museum of Natural Sciences 11 West Jones Street Raleigh, NC 27601
Telephone	919-707-9963		
Fax	919-715-5161		
Email	darrell.stover@naturalsciences.org		

For the Grantee:

IF DELIVERED BY US POSTAL SERVICE	IF DELIVERED BY ANY OTHER MEANS
NAME TITLE GRANTEE NAME ADDRESS Tel Fax Email	

35. **Signature Warranty:** The undersigned represent and warrant that they are authorized to bind their principals to the terms of this Contract.

[THIS SPACE INTENTIONALLY LEFT BLANK]

In Witness whereof, the Grantee and the Agency have executed this Contract in duplicate originals, with one original being retained by each Party.

County of Rowan

Signature of Authorizing Official

Date

Printed Name

Title

[CORPORATE SEAL] – (optional)

North Carolina Department of Natural and Cultural Resources

Jeff Michael, Deputy Secretary

Date

North Carolina Source of Funds:

Account Code: 536G49

Attachment A
Scope of Work

Upon receipt of NCSMG funds, Rowan Wild will utilize these to maintain a live animal collection and enhance their habitats, as well as increasing and updating our inclusivity with signage to offer multiple languages and ADA accessibility throughout Rowan Wild. In addition to our live animal collection, staff will provide educational experiences to the community including programming on site, as well as outreach opportunities to traditionally underserved areas within a 60-mile radius of Rowan Wild, Dan Nicholas Park.

**Attachment B
Line Item Budget and Narrative**

Rowan Wild Proposed Budget NC Science Museums Grant Program

Total Amount Granted: \$75,000.00

1. Educational Supplies/Equipment/Advertisement/Training - \$25,000.00

- Education program/camp supplies
- Educational programming/camp advertisement
- Visitor interactive areas
- Staff training and development - workshops/seminars/continuing education/certifications/rabies vaccinations

Measurable Goals: To equip, enhance and promote educational programming

and summer camps; to provide funding for staff training and development

2. Animal exhibits/habitats/supplies/signage/visitor accessibility - \$50,000

- Exhibit/habitat/supplies facilities/signs maintenance and upgrades

Measurable Goals: To maintain and make necessary aesthetic and functional

improvements to current animal exhibits/habitats/supplies facilities; maintain/upgrade exhibit/habitat signage; improve/maintain visitor accessibility

Attachment C
Notice of Certain Reporting and Audit Requirements

The Grantee shall comply with the all rules and reporting requirements established by State statute or administrative rules. For convenience, the requirements are set forth in this Attachment.

Reporting Thresholds.

There are three reporting levels established for grantees and subrecipients receiving State financial assistance. Reporting levels are based on the level of State financial assistance from all funding sources. The reporting levels are:

- (1) Level I – A grantee or subrecipient that receives, holds, uses, or expends State financial assistance in an amount less than twenty-five thousand dollars (\$25,000) within its fiscal year.
- (2) Level II - A grantee or subrecipient that receives, holds, uses, or expends State financial assistance in an amount of at least twenty-five thousand (\$25,000) or greater, but less than five hundred thousand dollars (\$500,000) within its fiscal year.
- (3) Level III – A grantee or subrecipient that receives, holds, uses, or expends State financial assistance in an amount equal to or greater than five hundred thousand dollars (\$500,000) within its fiscal year.

Reporting requirements for grantees that meet the following reporting standards on an annual basis:

- (1) All grantees and subrecipients shall provide a certification that State financial assistance received or, held was used for the purposes for which it was awarded.
- (2) All grantees and subrecipients shall provide an accounting of all State financial assistance received, held, used, or expended.
- (3) Level II and III grantees and subrecipients shall report on activities and accomplishments undertaken by the Grantee, including reporting on any performance measures established in this Contract.
- (4) Level III grantees and subrecipients shall have a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book.

All reports shall be filed with the Agency in the format and method specified by the Agency no later than three months following the end of the Grantee's fiscal year. Audits must be provided to the funding Agency no later than nine months following the end of the Grantee's fiscal year. The Grantee shall use the reporting package forms provided by the Agency in making and submitting reports to the Agency.

Unless prohibited by law, the costs of audits made in accordance with the provisions of this Contract shall be allowable charges to State and Federal awards. The charges may be considered a direct cost or an allocated indirect cost, as determined in accordance with cost principles outlined in the Code of Federal Regulations, 2 CFR Part 200. The cost of any audit not conducted in accordance with this Contract shall not be charged to State awards.

Notwithstanding the provisions of this Contract, a grantee may satisfy the reporting requirements of this Contract by submitting a copy of the report required under federal law with respect to the same funds.

Attachment D
State Grant Certification – No Overdue Tax Debts Form

Greg Edds, Chairman
Jim Greene, Vice-Chairman
Mike Cuskey
Judy Kierman
Craig Pierce



Aaron Church, County Manager
Sarah Pack, Clerk to the Board
John W. Cross, II, County Attorney

Rowan County Board of Commissioners
130 West Jones Street • Salisbury, NC 28144
Telephone 704-216-8180 • Fax 704-216-8195

Date of Certification: 1/11/23


To: NC Museum of Natural Sciences
Agency Director and Chief Fiscal Officer
11 West Jones Street
Raleigh, NC 27601

Certification of No Overdue Taxes

We certify that Rowan County—Rowan Wild does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level. We further understand that any person who makes a false statement in violation of N.C.G.S. 143C-6-23(c) is guilty of a criminal offense punishable as provided by N.C.G.S. 143-34(b).

Sworn Statement:

Gregory Edds and Aaron Church, being duly sworn, say that we are the Board Chair and County Manager respectively, of Rowan County, of Salisbury in the State of North Carolina; and that the foregoing certification is true, accurate and complete to the best of our knowledge and was made and subscribed by us. We also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.


Board Chair


County Manager

Sworn to and subscribed before me on the day of the date of said certification.


(Notary Signature and Seal)

My Commission Expires: 4/24/27

SARAH M. PACK
Notary Public, North Carolina
Randolph County
My Commission Expires
4/24/27

If there are any questions, please contact the state agency that provided your grant. If needed, you may contact the North Carolina Office of State Budget and Management: NCGrants@osbm.nc.gov - (919) 807-4795

1 G.S. 105-243.1 defines: "Overdue tax debt. – Any part of a tax debt that remains unpaid 90 days or more after the notice of final assessment was mailed to the taxpayer. The term does not include a tax debt, however, if the taxpayer entered into an installment agreement for the tax debt under G.S. 105-237 within 90 days after the notice of final assessment was mailed and has not failed to make any payments due under the installment agreement."

