The Town of Marshall is pleased that you've considered our river front mountain town as a potential venue for your upcoming special event. Blannahassett Island Park and Downtown Marshall are becoming recognized as the perfect venue for many events.

Through partnerships with local community groups and the availability of fee discounts to non-profit organizations, the Town of Marshall is committed to supporting special events, parades, and festivals as frequently and equitably as possible. The Town of Marshall also allows public spaces to be reserved for private events such as weddings, family reunions and birthday gatherings. The Town of Marshall does not discriminate on the basis of race, sex, color, age, national origin, sexual orientation, religion or disability in its employment opportunities, programs, services and activities.

The Town of Marshall Special Event Guide has been compiled to provide you with the information needed to properly plan and secure permitting for special events in a variety of space scenarios. It is our goal to assist as your liaison to the Town's permitting and planning requirements, limiting the need to make multiple contacts to the various departments. We recognize that complying with ordinances, codes and policies are often considered a cumbersome element of event planning and we value the opportunity to assist you through the details so that you can focus more on producing a great event with the assurance that you haven't overlooked a step along the way. We always encourage your feedback in an effort to continually improve our quality of service delivery.

Town of Marshall

The use of the Town of Marshall's (Town) property for special events is managed by the Administrative staff and jointly approved by a designated team. Based on the unique components of each event, approval is weighted against the positive and negative impacts to the Town's property, effect on area traffic, bearing on businesses, residents and visitors as well as the event organizer's ability to successfully implement the event as a whole. The review of an event and its permitted components are referenced herein as the special permitting process.

Special Event Permit Applications are accepted as early as Nine (9) months in advance of the event start date. The deadline for submission of a completed Special Event Permit Application with all supporting permit application and document attachments (as applicable to the event) is 30 days in advance of event start date as described below. An identical series of events, or an event with multiple occurrences within a 12-month period may apply as early as the first event date/occurrence in the series. Town Administrator approval (completed applications and supporting documentation must be received not later than 30 days in advance).

Public property is first allocated based on a priority ranking of types and uses. When more than more than one application is received for the same property, and for all events that meet specific criteria, the following priority system will be utilized.

1st Priority: Internal Uses - Town of Marshall

2nd Priority: Town of Marshall sponsored events (Town sponsored or co-sponsored events,

community associations, government agencies, local school board)

3rd Priority: Non-profit/ private group/commercial venture whose event is of primary

interest to the general public, a specific organization, private group or organized

for profit

There are a number of ordinances and policies related to use of public property and parks in Marshall.

The following is a summary of the most common items relating to use of public property and is not intended to be a full or complete list of all regulations relating to the use of public spaces. In specific instances the Town Board of Alderman or Administrator may grant an exception to a particular item for permitted special events. In fact, special events are considered "special occasions" and often contain elements that would exceed general use policies. Events must inquire at the time of application should a potential need for a variance be anticipated. Request for exceptions are considered on a case-by-case basis.

Town Code of Ordinances (Parks and Public Places)

- * No littering
- * Enter park at designated entrance
- * No loud or unusual noises
- * Animals must be on a leash
- * Park in designated areas only
- * No Smoking
- * No Camping

- * No Alcohol
- * No animals at community events/festivals
- * No registered sex offenders
- * Do Not damage property or vegetation
- * No drugs or illegal substances
- * Animals may not be on playgrounds
- * Children must be supervised at all times
- * Chalk is prohibited on all vertical surfaces, covered areas, site furnishings, and buildings within parks. Chalk is prohibited on all ground surfaces in parks with the exception of concrete sidewalks. Marking paint is expressly prohibited on all hardscapes within park and greenway properties to mark run/walk courses. Chalk or yard signs should be used as alternatives.

Blannahassett Island Park use fee is based on the portion of the park to be reserved. The standard park use fee is \$100. Per day and \$50 for each day thereafter. The standard stage use fee is \$200. per day and \$100 for each additional day thereafter.

Blannahassett Island Park can be subdivided into multiple areas and contain various components that may be leased individually or in addition to the standard park use fee. When an event restricts or prohibits general use access to park space, the park use fee is billed at a flat rate for green space access, and additional fees may be required to reserve or otherwise recover additional expenses.

Park Use Fee Discounts:

The Town of Marshall has adopted an Ordinance providing a 50% reduction to event permit fees and park use fees for special events produced on public property that meet all of the following criteria:

- The event application is completed by and produced by a registered 501-C non-profit.
- The event is open to the general public.
- There are no "fund raising" activities or aspects to the program or event.

Street, Sidewalk and Parking Area Closure

If the event involves street or sidewalk closures, the event will be required to produce and post traffic and/or pedestrian safety equipment as well as proper detour signage at approaching intersections and crosswalks. Depending upon the type of event, you may need barricades, traffic cones, directional signage, etc. It is the responsibility of the event organizer to obtain and properly place this equipment prior to the beginning of the event. Street/Sidewalk closings require the use of traffic control devices as set forth in the MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (http://mutcd.fhwa.dot.gov)

Along with the Special Event Permit Application, the event must provide a traffic plan and/or site map showing the specific areas involved. Additional charges may apply as determined by the Town including, cost of police support and rental of traffic control devices. The production and placement of required signage is the responsibilities of the event.

Outside of specifically approved directional signage, posters, signs or similar materials may not be attached to or placed on barricades. For emergency and safety purpose barricades must be monitored by an assigned representative at all times. Vehicles obstructing barricades or fire lanes will be cited for a violation of the fire code and may be towed and stored at the owner's expense. Sidewalks are to be used for public refuge and pedestrian traffic only and must remain unobstructed (unless the closure permit specifically states that the sidewalk is to be closed, or if the sidewalk is within the festival boundary area where streets are closed for a special event). Event organizers must maintain a fourteen (14) foot lane on all blocked streets/road for emergency vehicle access.

The term "rolling closure" is used to describe the process in which traffic flow is momentarily suspended in succession, at intersections along a specific route to allow for an organized run, walk or procession within streets that are also open to regular traffic flow. Rolling closures are reviewed to reduce impacts on emergency services and major roadways. The process is organized so that an officer lead the group and a second officer can trail after the final participant pass through each intersection before it is re-opened to regular traffic. A rolling closure is not a full street closure. A rolling closure does not typically include the use of traffic control devises such as barricades, cones or directional signage. Sidewalks will remain open to the public.

Permission for a "full street closure" is administered through the Town as well as NC-DOT when DOT maintained roadways are proposed for closure. DOT roads are not eligible event purposes without special approval. The process of implementing a temporary street or sidewalk closure is managed through the installation of barricades, traffic cones, and directional signage to assist motorists and pedestrians around the affected areas. Police officers are not automatically required for a temporary street closure and rarely for a sidewalk closure. The event organizer is responsible for creating and posting all directional signage, erecting traffic control devices at the designated intersections, and consistently staffing all barricades through the entire period of closure. Signs and barricades may not impede travel on the sidewalk unless it is part of an approved sidewalk closure.

In many cases police officers may be required for a full closure due to the complexity of gradually closing intersections. Closing downtown streets for a typical parade where multiple intersections are involved will require police officer support.

Full Sidewalk closures are necessary when an activity or components of an activity are conducted on a sidewalk that prohibits or substantially impedes pedestrian throughway. Sidewalk closures should not impact access to businesses and must provide alternate accessible pedestrian routes for other pedestrian access and travel. While it is permissible for groups to use sidewalk for special events, if the sidewalks are intended to remain open to the public a minimum of 6' width clearance must be maintained at all times.

As part of a special event, the closure of off-street parking is approved through the Town. The logistics of blocking parking spaces may require utilization of barricades, traffic cones and signage.

Street Closing Notification

When special events include for public streets or sidewalks, event organizers will be required to contact all effected property owner/residents to share written information and document the contact on the Special Events Street/Sidewalk Closures Documentation of Contact. Written notification can be a flyer or a copy of the Public Notification of Special Event form included with the permit application. Special Events with stationary street closures will not be permitted without a completed form.

In addition, the Town may require advisory signs to be placed a minimum of one week prior to the event if the event includes stationary closures of mayor use roads or sidewalks. Advisory signs are intended to provide advanced notice to the regular users of the street or sidewalks scheduled for closure.

*Street Closure Fee Summary

- Full Street and Sidewalk Closure Fee: \$30.00
- Marshall Police Officer \$25.00 per hour(minimum 2 hours) per officer hired advance payment required
- Barricades \$20.00 each per day delivered and stacked at designated intersections in advance
- Traffic Cones \$5.00 each per day signature upon delivery

^{*} Fees and charges are subject to change.

Set up and Tear down

Events must handle all set-ups and tear down activities between the specific hours of permitted activities. Streets must be closed and barricaded prior to any set-up activity and remain closed until all tear down is completed. Vehicles access to field areas must be limited only to major infrastructure such as portable restroom delivery and stage set-up. When within park or greenways, vendors must hand cart individual tents, supplies, and merchandise to their exhibit site to avoid field damage and reduce any potential for damage recovery assessments. Please note that vehicles are strictly prohibited from all lawn areas.

Site Plan and Route Map

To ensure appropriate review of each event, a site plan and/or route map must be included with the Special Event Application. Maps of Blannahassett Island and downtown Marshall are included in the Application Packet.

The site plan serves as a visual representation of the event and should identify the location of all temporary site additions in relations to the property's existing infrastructure. It is important to identify key existing safety components as well as temporary additions on all site maps. Items of greatest importance include location of barricades, structural additions such as tents, stages, platforms and bleachers, portable restrooms facilities, and electrical additions such as generators and light towers.

A route map is needed for activities such as races and runs that would occur along streets, sidewalks and roadways. Route maps should include notation of any temporary property additions, street closures or parking closures planned the course. A route map should identify the names of all streets sidewalks and whether those areas are planned for full or rolling closure. See topic on "Parades, Runs, Walks and Processions" and "Street, Lane, Sidewalk and Parking Closures."

Be sure to consider the following when assessing a site for special uses:

- Points of Entry/Exit How many? Pedestrian or vehicle access? Allow for emergency access?
 Easily Accessible? Well signed?
- Emergency Routes Is there access to all areas by emergency vehicles?
- Safety of Site Are there features of the site that would need to be marked or could pose a risk?
- Electricity Where are the power outlets and generators? Are they accessible for use and contained for safety? Can all lines be properly covered? What is the height of overhead power lines and where are the located?
- Central Space Is there an obvious, primary gathering area for attendees where event information and first aid is available? Is there enough open space for attendees?
- Vending Space is topography level? Is the area prone to drainage issues? Is there enough room for storage, load-in/out, adequate aisles width?
- Behind the Scenes Where will event management and logistics be located? Are areas property secured and identified?
- Parking Is there sufficient vehicle parking within a reasonable distance from the event?
 Handicap parking? Parking for vendors, staff, and equipment trailers? Are these areas well signed sand staffed?

Tents and Structural Additions

Building safety and fire prevention permitting is required for the construction and placement of any structure including tents, canopies, and shelters constructed of canvas or other pliable materials not matter how supported, as well as platforms, stages, scaffolding, light towers, inflatable and all other structures not otherwise classified as furnishings unless combined furnishings constitute a structural addition – such as in planning seating areas where over 200 chairs are provided. (Three (3) isolated tent not to exceed $10' \times 10'$ may be used at a special event without fees or inspection.)

Organizers of special events that take place in the Town of Marshall must be aware of the permitting requirement for any structures as indicated above. Organizers are responsible for making sure that permits are applied for and in place prior to the event date. The original copies of all approved permits must be available for review during the event.

Common requirements for tents/canopies include:

- No tents or canopies may be staked into asphalt or concrete surfaces.
- All tents/canopies must be secured or weighted down at all corners.
- No tent or canopy may be erected in front of a building used as a place of public assembly, within six feet (6 feet) of a structure, fifteen feet (15 feet) of a fire hydrant, or in any way obstructing any building exit or doorway.
- Tents/ canopies may not entirely block streets. A minimum of fourteen (14) feet clearance width and thirteen-and-a-half (13.5) feet overhead height for fire vehicle access must be maintained on all streets.
- Tents over cooking or open flames shall be required to have an attached label indicating flame resistance by NFPA, North Carolina State Fire Marshall, or other approved testing agency.

On Site Inspection

Fire Prevention permits often include the need for an on-site inspection prior to the event opening to the public. Instruction for scheduling on-site inspections will be included within the permit once issued. For weekend events it is necessary that inspection requests be called-in during business hours prior to the event date. The following guidelines should be observed in proportion for the inspection.

- At least one UL rated 2A, 10B or 10C extinguisher shall be provided for all tents exceeding 500 square feet or any size tent where there is cooking with open flames. Additional extinguishers may be required after the inspection.
- LP Gas use shall be restricted to cylinders no larger than 125 gallons water capacity (100 pounds of gas) Cylinders shall be adequately secured to prevent over turning. Cylinders may not be secured to items such as fire hydrants, temporary electrical poles or barricades Cylinders may be secured to the grill, a tent post, a table placed in a container with a flat bottom such as a plastic carton, a signpost or permanent electric pole.

Electricity

Permits are required for all electrical work and power installation beyond that which already exists at the proposed event location. All temporary electrical additions must be identified on the event site map. The special event application must include contact details for the electrician or electrical contractor who will be installing the temporary service whether through a generator or temporary power meter.

Power provided by extension cords from a building may not pass through doorways but can pass through windows or be supplied by an exterior outlet, which is protected by a Ground Fault Circuit Interrupter (GFCI). Extension cords must be grounded and may not be placed over walking surfaces without proper covering materials, avoiding potential for tripping hazards and injury.

Generators:

All portable generators must be installed in accordance with the manufacturer's instructions. Use of multiple gasoline generators within a single event site should be avoided. Diesel generators are strongly preferred. Most generators will require electrical permitting when grounding is recommended by the manufacturer. A licensed electrician will be required to properly ground the equipment. The perimeter around all generators must be fenced from public areas for safety. Power cords along sidewalks, pathways and roads must be properly covered and secured. Electrical permitting often includes the need for an on-site inspection prior to use. Instruction for scheduling on-site inspections will be included within the permit once issued.

Temporary Power Meter/Pole Installation:

The Town may approve the installation of temporary power to public property in cases where the activity warrants a specific need. The event organizer must hire a licensed electrical contractor to install the temporary power poles and run the lines. The event organizer must create a temporary account through French Broad EMC prior to any activation of power. Madison County will inspect the pole and line installation upon notice from the electrical contractor that the work has been completed, and subsequently contact FBEMC to authorize installation of the meter and connection to the main line.

Fireworks and Open Flames

Permission for the use of open flames at a special event may be allowed under certain conditions. The event site map must include reference to precisely where open flames are planned such as within vendor booths and designated performance areas.

Pyrotechnics and fireworks requests are handled as an independent process in the State of North Carolina. There are limited locations within the Town of Marshall that can be used to launch fireworks. The Fireworks and Pyrotechnics permitting procedures can be found at the following website.

http://www.ncdoi.com/Osfm/Fire_Safety_Programs/Default.aspx?field1=Pyrotechnic_Operator&user=Pyrotechnic_Operator_Certification

Parade, Runs, Walks, Processions

Parades, runs, walks and processions are typically approved at one of three levels:

- Unassisted, Self-Regulated (generally these occur on in park, sidewalks or minor streets)
- Police-Assisted via Rolling Closures* (events will impact normal transportation patterns during a very limited timeframe)
- Full Street Closures* (events stated in the street requiring transportation patterns to change)
 *Additional fees apply for Marshall Police Department support services and for permitting to authorize
 full street closures.

Parades, runs, walks and processions will not be permitted to proceed through a separate activity's event boundary. Streets containing public transportation routes and NC DOT – maintained roads are not eligible for full closure without special approval so to avoid impacting emergency services, major roadways and individuals who rely on public transportation. Rolling closures are also reviewed to reduce impacts on emergency services and major roadways.

Determinations on approval are based on event size, specific route, date and time of the day. An event may also request a specific type of closure and request off-duty officer support when not otherwise required. Event plans should indicate the locations of tents or support stations throughout the course. The Marshall Police Department will make the final determination on approval of all routes and level of support necessary.

A clear route map with turn-by-turn directions must accompany all applications involving parades, runs, walks and processions.

Merchandise Sales and Vending

The event organizer is responsible for procuring vendors for the event and communicating Town guidelines and policies to the vendors. Vendors approved by the event organizer for the special event shall be required to secure and post the appropriate food venter permits.

The State of North Carolina requires event organizers maintain registration documentation on all event vendors for tax purposes. For more information please see page titled, NC State Taxes within this event guide.

All permitted special event activities with full-street or sidewalk closures supersede local performance and push-cart vending licensees at the discretion of the event, during the period of activity from set-up through tear down.

All vendor activity including installation of vending tent, structural additions, water access and electricity needs must be arranged and permitted as applicable by the event organizer with the overall special event application process.

Food Sales

Madison County Health Department inspections are required for the sale of most food at special events. It is the responsibility of the event organizer to contact the Madison County Environmental Health Office at least four weeks prior to the event to discuss food vendor participation. In most cases the event organizer will need to verify each food vendor has obtained a Temporary Food Establishment Permit.

- A Temporary Food Establishment Permit is required for each vendor
- Areas of food preparation must be provided access to water using a food-grade connection
- Inspection must be completed prior to any food distribution activities
- Inspectors have the right to close booths operating outside of health regulations
- All permits must be clearly displayed
- No products may be sold in glass containers
- Event organizer is responsible for all clean-up including grease and grey water removal

Parking

Parking plan must be included in with the <u>Special Event Application</u>. This plan may simply be a written disclosure that parking will occur within existing off-street lots, parking decks and metered spaces. Handicap access from transit and parking spaces to the event should always be considered within the plans. Recommending the use of carpooling and/or other alternate mode of transportation within the pre-event publicity and promotional materials is highly recommended.

An event will not be approved in a location where attendance exceeds parking capacity without an appropriate plan. In the case of an event at which list is reasonable to expect a large number of attendees traveling by bicycle, bicycle parking must be considered in the plan.

Restrooms and Sanitation

It is the responsibility of the event organizer to provide adequate on-site restrooms to meet the specific needs of their event. Installation of portable restrooms may be required to supplement existing facilities based upon the maximum number of attendees at the event during peak periods. All public events with attendance of 100 or more with a duration exceeding 3 hours are required to provide restroom facilities. Building Code requires a quantity of two (2) toilets for every 100 people – (one male and one female). Ten (10%) of these facilities must be ADA accessible. The location and delivery schedule for portable restrooms must be included in the site map. All portable restrooms must be maintained daily.

The event organizer is responsible to proper dispose of recycling and garbage throughout the term of the event and immediately upon conclusion of the event, the area must be returned to a clean condition.

Permittees are required to pack out their trash and recycling and are encouraged to set-up their own temporary waste and recycling stations. If a Town waste or recycling receptacle becomes more than half full as a result of the event, the organizer is responsible for removing the bag and installing a fresh liner. Receptacles that are less than half full do not have to be emptied. Replacement liners shall be provided by the event organizer and shall be heavy duty, black, 3 mil, and 42 gallon size for waste receptacles and blue 0.9 mil 32 gallon sizes for recycling receptacles. Liners can be purchased at any local hardware stores. Failure to meet the trash collection and disposal requirement may result in the denial of future permits or the requirement of a deposit or surety bond for future events. If animals are approved to be present during the event, the event organizer will be fully responsible for the collection and proper disposal of all waste generated from the animals.

Occasionally, waste management services are provided through a fee based agreement with the Town of Marshall. In such instances all trash should be bagged, secured and placed in a central location for pickup. If additional trash/recycling barrels are provided within this agreement, all barrels should be emptied and stacked in the area they were delivered.

Emergency and Medical Services

The Town of Marshall requires all events to submit an <u>Emergency Action Plan</u> and maintain a basic first aid kit on site during the event. A template for the Emergency Action Plan is available in the Application Packet and must accompany all applications for special events.

The purpose of an Emergency Action Plan (EAP) is to identify potential emergency conditions at the event site and prescribe the procedures to be followed to minimize or prevent loss of life and property. And EAP is needed to define the coordination of necessary actions by the event organizer and the responsible municipal, emergency, to include catastrophic emergencies beyond the normal expected hazards, i.e. weather phenomenon, etc.

Events with over 500 in attendance at any given time are required to have dedicated crowd managers at the ratio of one crowd manager to every 250 persons. An online training course and certificate is available through NC OSFM. As application, the appropriate number of certifications must be provided to the Town of Marshall in printing before final permits will be issued.

Event Security

All special events are required to provide a safe and secure environment for the participants. This is accomplished by anticipating potential security and crowd control issues related to the event activities as well as the surrounding environment in which the event will occur. The size of event, type, time of day and location of the event are all items that should be considered and addressed within a written security plan.

With minimal training, volunteers and event staff are often able to meet the security needs of smaller community events and private activities. Larger events may require the services of a professional security company so to develop an appropriate security plan and provide adequate staffing.

Based on location and time of day, supplemental lighting and temporary light towers may be required for special events to enhance public safety and security within the event site.

Events may be required to provide a security plan as an attachment to the <u>Special Event Permit Application</u>. The Town of Marshall Police Department will provide approval or an advisory on the required adjustments. If it is determined at any time during the event that the event has failed to meet security needs, or if the security provided proves inadequate, the Town of Marshall Police Department maintains the right to close any and all components of the event and/or to provide additional police services that will be billed directly to the event at a minimum rate of \$25.00 X 3 hours per officer.

Contact the Town of Marshall Police Department for consultation on special event security requirements and quotes for off-duty officer support at 828-649-2111.

Recommended Armed Security Personnel Estimates

- Events on one street with more than 50 but less than 500 person (one security personnel)
- Events on more than one street with more than 50 and less than 500 (two security personnel)
- Events in park/greenway with more than 100 and less than 500 (one security personnel) and an additional security person for every additional 250 attendees

Event Insurance

The event organizer must furnish a general liability insurance policy valid during the dates of all events activity procured from a company licensed to conduct business in North Carolina and listing the Town of Marshall as the Certificate Holder as follows:

Town of Marshall P.O. Box 548 Marshall, NC 28753

All general liability certificates must list the Town of Marshall as an additional insured. All policies must protect the Town of Marshall, its officers, officials, employees and agents from any and all claims for damages to property and/or bodily injury which may result from or in connection with any of the operations carried on by the special event. The Town of Marshall must receive a copy of all certificates of insurance for all coverages before a permit will be issued.

Insurance requirements are as follows:

Commercial General Liability \$1,000,000

Per Occurrence \$1,000,000
Personal and Advertising Injury \$1,000,000

Products/Completed Ops.

General Aggregate

Note: Required limits may vary depending on size, location and type of event.

Minimum limits for this coverage is \$1,000,000

Marketing and Signage

Please ensure that you have conditional approval of the event before you begin to promote market or advertise the event. Conditional approval may be made after the <u>Special Event Permit Application</u> has been submitted to the Town of Marshall and initially screened by the Town of Marshall. Acceptance of the <u>Special Event Permit Application</u> by the Town of Marshall is not guarantee of the date and location, or an automatic approval of the event. The event organizer must complete the application requirements entirely before the Town of Marshall will issue a <u>Special Event Permit</u>. Due to the many changing components of an event, in most cases, special events are issues only a few days in advance of the event date.

If you anticipate distribution or posting of promotional materials and signage within or outside of the event area, it is important that you consider a limit to placement and/or distribution of flyers, stickers and signage. Items of particular concern are those that may damage public and private property, violate Town sign code of ordinances, or which may be difficult to clean or remove from the area.

Accessibility Planning

All events are required to comply with town, county, and state and federal disability access requirements.

All temporary venues, related structures, and sites for special events shall be accessible to persons with disabilities. If a portion of the area cannot be made accessible, an alternate area shall be provided with the same activities that are in the inaccessible area. It cannot, however, be offered only to patrons with disabilities. Disability access may include considerations in parking, restrooms, and telephones, clear paths of travel, transportation, signage accessible vendors and booths. If all areas are not accessible, a map of program must be provided to attendees indicating the accessible restrooms, parking, telephones, drinking fountains, etc.

The United States Access Board is an independent federal agency devoted to accessibility for people with disabilities and the leading source of information on accessible design. Visit www.access-board.gov for more detailed information and to download the latest ADA accessibility guidelines.

Animal Exhibits and Pets

Many festival-goers are surprised to know that the Town of Marshall restricts pets from being present at special events. Due to public safety and health guidelines, events must restrict attendees from bringing pets and animals into an event site by way of posting signs and educating events staff on the proper means of communicating and enforcing this ordinance during the activity. Except as provided under special resolution by the Town of Marshall Board of Alderman, it is unlawful for any person owning or having possession, charge, custody or control of a domesticated animal, wild animal or livestock to take the animal into picnic areas, pond areas, children's play areas of any Town park or into any areas designated or permitted by the Town as part of community festival or event area. This restriction shall not apply to animals assisting persons impaired in sight, hearing or mobility. Farm animals and undomesticated animals are expressly restricted in proximity to residences and businesses.

Sound Amplification

Amplification of music and sound, including megaphones, as part of a special event is regulated in compliance with the Town's noise ordinance.

Event organizers should be sensitive to local businesses and residences when using sound amplification equipment. A <u>Special Event Permit</u> does not serve as authorization for exceptions to the noise ordinance however the noise ordinance does grant reasonable exceptions for special events and festivals. Complaints of loud, disturbing, or unnecessary noise may result in the immediate revocation of the <u>Special Event Permit</u> by the Town of Marshall Police Department.

A <u>Special Event Permit</u> is not required to amplify sound. The Town of Marshall does not offer a permit to allow for amplified sounds at special events.

NC State Taxes

Responsibility of the Vendor

A person engaged in business in this state and selling tangible personal property, and certain digital property at retail, or rendering a taxable service at specialty markets, flea markets, fairs, festivals, sporting events, entertainment events and other events and functions must register with the North Carolina Department of Revenue and is required to collect and remit sales and use tax. The sale of "food" at retail as defined in G.S. 105-164.3 is subject to the 2% rate of tax. The sale of prepared food is subject to general State rate of tax and the applicable local and transit rates of sales and use as applicable.

Responsibilities of the Specialty Market of Event Operator

In accordance with NC G.S. 66-255 states, in part "[a] specialty market operator or operator of an event where space is provided to a vendor must maintain a daily registration list of all specialty market or other vendors selling or offering goods for sale at the specialty market or other event. The registration list must clearly and legibly show each vendor's name, permanent address, and certification of registration number. The specialty market operator or other event operator must require each vendor to exhibit a valid certificate of registration for visual inspection by the specialty market operator or other event operator at the time of registration and must require each vendor to keep the certificate of registration conspicuously and prominently displayed, so as to be for inspection by patrons of the vendor at the places or locations at which the goods are offered for sale... For purposes of the registration list, the exemptions in G.S. 66-256 do not apply. "Each daily registration list must be maintained by the specialty market operator or other event operator for no less than two years and must at any time be made available upon request to any duly authorized agent of the Department of Revenue.

N.C. G.S. 66-250 (5) defines a specialty market operator as "[a] person, other than the State or unit of local government, who rents space at a location other than a permanent retail store, to others for the purpose of selling foods at retail or offering goods for sale at retail." N.C.G.S. 66-250(4) defines as specialty market as "[a] location, other than a permanent retail site, where space is rented to others for the purpose of selling goods at retail or offering goods for sale at retail. "

For more information please visit: www.dornc.com/taxes/sales/specialty.html#responsibilities