MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
PRE-AGENDA MEETING

The Burke County Board of Commissioners held a pre-agenda meeting on October 5, 2021 at 3:00 p.m. in the County Board Room, Burke Services Building, 110 N. Green Street in Morganton, N.C. The meeting was streamed live on the County's YouTube channel, BurkeCountyNC, and it was broadcast later on the local cable systems. The agenda, in its entirety, was posted to the County's website, www.burkenc.org, several days prior to the meeting as usual. Both Burke County and the state of North Carolina had previously declared a state of emergency which was ongoing as of October 5, 2021 due to the global COVID-19 pandemic. Those present were:

COMMISSIONERS PRESENT:	Jeffrey C. Brittain, Chairman Scott Mulwee, Vice Chairman Wayne F. Abele, Sr. Johnnie W. Carswell Maynard M. Taylor
STAFF PRESENT:	Bryan Steen, County Manager Margaret Pierce, Deputy County Manager/Finance Director J.R. Simpson, II, County Attorney Kay Honeycutt Draughn, Clerk to the Board

CALL TO ORDER
Chairman Brittain called the meeting to order at 3:00 p.m.

APPROVAL OF THE AGENDA
Motion: To approve the agenda.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Jeffrey C. Brittain, Scott Mulwee, Wayne F. Abele, Sr., Johnnie W. Carswell and Maynard M. Taylor

PRESENTATIONS

AS - PET OF THE MONTH
Kaitlin Settlemyre, Animal Services Director, said staff will present a dog in need of its "furever" home at the regular meeting.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

UW - PROCLAMATION DECLARING NOV. 30 AS "1 BURKE GIVES" DAY IN BURKE COUNTY
Alan Wood, United Way, requested a proclamation declaring November 30th as 1BurkeGives Day in Burke County. An initiative of Burke County United Way, 1BurkeGives, is a 24-hour day of

giving fueled by the power of social media and collaboration. Last year, the 1-day event raised $43,132 by 284 donors for the 31 participating Burke County nonprofit organizations. The "after hours" donations raised the total to $50,656.50. The United Way provides the funding for the website, therefore, there is no cost to the nonprofits to participate.

Chairman Brittain opened the floor for questions and comments from the Board. Mr. Wood responded to a question from Commissioner Taylor regarding the amount of money raised last year. Commissioner Taylor asked if they knew how many people were assisted with the money raised last year. Mr. Wood said they do not know what the other non-profits use their money for, but the United Way's focus last year was to assist the school system, this year, the focus is centered around affordable housing and childcare. He further noted that several non-profits will be announcing a new initiative regarding homelessness. Commissioner Taylor said the amount raised was a nice surprise and he commended Burke County citizens for their charitable donations.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

TMPM - NATIONAL HUNGER & HOMELESSNESS AWARENESS WEEK
Charlotte Eidson, Executive Director of The Meeting Place Mission, presented a proclamation proclaiming November 13-21, 2021 as National Hunger and Homelessness Awareness Week in Burke County. She said the number of homeless individuals has increased to approximately 93 from last year, 33 were in emergency shelters, five (5) were in transitional housing, and 60 were unsheltered. She then gave statistics on nightly stays and meals provided at their shelter.

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Taylor and Chairman Brittain commended Ms. Eidson for her work.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

BOC - RECOGNITION OF TAX ADMINISTRATOR
Chairman Brittain presented the following item:

> Nominated by the Tax Office employees, Danny Isenhour received the Tax Collector of the Year Award from the NC Tax Collectors' Association for his outstanding work in Burke County. Honorees of this award are selected on the basis of individual leadership in county or municipal government, as evidenced by outstanding performance of duties and responsibility of office and performance of services of value to other counties or municipalities of the state. The award was presented at the Association's recent conference in Cary, N.C.

Further, Chairman Brittain said he looks forward to making this presentation at the regular meeting and noted it says a lot about what Mr. Isenhour has done for Burke County because he was nominated by the Tax Office employees.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

SCHEDULED PUBLIC HEARINGS

BDI - BUILDING REUSE GRANT FOR PROJECT T2 AND PUBLIC HEARING - 6:00 PM
Information from the agenda packet:

> Burke Development Inc. requests support from the County for Project T2, a local company, through a Building Reuse grant. Project T2 will focus on building improvements to assist with their growth. A grant application for up to $500,000 is being submitted. Burke County will provide the 5 percent match of up to $25,000. Project T2 will create 30 new jobs which will meet or exceed the average county wage as well as include healthcare benefits. A grant administration contract with the WPCOG (Western Piedmont Council of Governments) is necessary if a grant award is received.
>
> Budgetary Effect: The County's local match, up to $25,000, was not included in the FY 2021-22 budget. The local match funds would need to be appropriated.

Alan Wood, BDI President & CEO, said this item is for an existing industry that will be expanding and relocating to a different facility. He said the grant application is for up to $500,000; however, BDI does not know what will be approved by NC Commerce / the Rural Development Board, but they will apply for the maximum which requires a five (5) percent local grant match. Mr. Wood noted that this project is not located in another municipality so the grant match would come solely from the County. The company will create at least 30 new jobs which will pay more than the average county wage. Mr. Wood said they want to have the application submitted to the Rural Development Board by October 25 and the approval date is in December. He said this is a good company and their continued growth will be an asset.

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Taylor said the County welcomes 30 new jobs.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

COMM. DEV. - RESOLUTIONS TO WITHDRAW PARTF & STBG-DA GRANTS & PUBLIC HEARING - 6:00 P.M.
Shane Prisby, Interim Planning Director, presented the following information:

> The Community Development Department is proposing the dissolution of the Fonta Flora Trail - N. Powerhouse Road and Cobb Avenue project and the withdrawal from both the Parks and Recreation Trust Fund (PARTF) and Surface Transportation Block Grant - Direct Attributable (STBG-DA) grants associated with the project.
>
> The North Powerhouse Road/Cobb Ave. project is to design and construct a multi-use side path along the roadside to connect the Fonta Flora Trail on the southeast side of Lake James. Burke County sought and was awarded a $300,000 PARTF grant for right-of-way (ROW) acquisition along the corridor. The County then sought and was awarded a $570,000 STBG-DA grant from the Western Piedmont Council of Governments for Preliminary Engineering (PE) and

ROW. The County applied for the STBG-DA grant using the PARTF grant as the local match. The intent was that the grants would match each other, and no County funding would be used.

The STBG-DA grant is funded through the Federal Highway Administration and dictates the design parameters, as well as the process and order in which the project can proceed. The STBG-DA grant requires that the trail be built as a paved 10-foot-wide multi-use path. This is significantly larger than the 5-foot-wide natural surface sections of the rest of the Fonta Flora Trail at Lake James. The current construction estimate for the 10-foot-wide side path is around $3.5 million, not including engineering or ROW acquisition costs. In addition to the cost, there would be a significant impact to the residents of the area given the amount of ROW needed to build a trail of this size and scope.

STBG-DA projects are slow moving and generally have long timelines that they operate under. The PARTF grant however has a 3-year timeline. Community Development realized that it would not be allowed to progress into the ROW phase for the STBG-DA grant in time to complete the PARTF grant, and subsequently sought and was granted a 1-year extension in January of 2020.

By October of 2020, it became clear that the two (2) grants were not going to be able to match each other with their different timetables and funding mechanisms. In order to meet the PARTF deadline, the projects would need to be run separately. Community Development sought and was granted a scope change for the project to route the trail down St. Paul's Church Road capitalizing on existing NCDOT ROW. This reduced the number of parcels needed.

The Department made progress on the ROW acquisitions but was not able to get verbal commitments for all of the ROW needed. During this time, instability in the housing market, NCDOT's financial issues, and the pandemic contributed to delays in the project as well as difficulty in hiring appraisers or surveyors. Ultimately it was no longer possible for the Department to complete the PARTF grant.

The Community Development Department is proposing the withdrawal from both the PARTF and STBG-DA grants. The County has the ability to withdraw from the grant with no financial penalty as no PARTF funds were expended. In order to withdraw from the STBG-DA project, the County would be required to absorb the entirety of the $262,055 spent to date on engineering.

Withdrawing from both grants would allow the County time to make a new trail plan, conduct landowner outreach, and apply for future grants that are better suited to the project. A public hearing is required.

Budgetary Effect: A $262,875 appropriation of General Fund, Fund Balance is necessary.

Mr. Prisby also noted that he contacted the engineering firm, Kimley-Horn, to ensure there were no outstanding balances / fees associated with ending the contract. He continued and said there is an additional billing of approximately $120 for a new budgetary effect of $262,875.

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Taylor asked if it is correct that the initial thought behind this endeavor was that both grants would support each other to eliminate the need for County funding. Mr. Prisby responded in the affirmative. Commissioner Taylor asked if going from a 10-foot trail to a 5-foot trail would be less expensive. Mr. Prisby said the cost savings would be substantial and noted due to the rules and regulations surrounding the grants, there was no way to build a 5-foot trail given the funding stream(s). Concerning Commissioner Taylor's additional questions or comments, Mr. Prisby provided detailed responses in addition to explaining how the different parameters of the State and Federal grant requirements relate to the project. He reiterated that the $262,875 has already been spent for services already rendered, except for $820 which still needs to be billed and that there is no penalty for ending the engineering contract.

Vice Chairman Mulwee asked, for clarity, that there was no way to foresee this problem when the County agreed to these grants / projects. Mr. Prisby said when they applied for the grant(s) there was a lot more optimism about the flexibility that they would receive from NCDOT and that the funding sources would work out. He noted the NCDOT financial crisis has echoed throughout the entire project and commented on the difficulties aligning different timelines of the two (2) funding sources. Mr. Prisby responded to additional questions from Vice Chairman Mulwee concerning the impact a withdrawal may have on future grant applications and trail completion.

Commissioner Carswell questioned if the 10-foot path was known in the beginning and expressed his concern that they did not know that up front. Mr. Prisby said the application predated his employment with the County and noted he was unsure of the discussions that happened prior to his arrival. He said early in the process, they did try to negotiate an 8-foot path but noted that an explanation was required to go from 10-feet to 8-feet and cost was not a factor that they would consider. Mr. Prisby responded to an additional question from Commissioner Taylor regarding other directions the trail could go, and he noted that they could build down Cobb Avenue and up St. Pauls Church Road, and there would be a ½ mile section on North Powerhouse Road that would not be connected. He continued, they have a lot of work to do on the western end of the lake, connecting into McDowell County and bringing the trail into Morganton and noted they still have approximately $500,000 for the Overmountain Victory National Historic Trail match which can be used for other grant matches. Commissioner Taylor thanked Mr. Prisby for answering his questions.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

CONSENT AGENDA

CLERK - APPOINTMENT TO RAAC & COA

Clerk Draughn reported Seat No. 2 on the Regional Aging Advisory Committee (RAAC) is vacant as well as Seat No. 6 on the Council on Aging (COA). RAAC Seat No. 2 has the remainder of a 2-year term ending June 30, 2023. COA Seat No. 6 has the remainder of a 3-year term ending November 30, 2022. Page Pitts has applied to serve on both boards. Seat No. 10 on the COA is also vacant and has a term expiration of November 30, 2023. An application was received from Kimberly Wilson.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

CLERK - APPOINTMENT / REMOVAL BURKE CO. PLANNING BOARD
Clerk Draughn reported William Tunstill, Seat No. 1, East, on the Burke County Planning Board resigned recently and his removal is requested. Applications are being solicited to fill this vacancy.

Richard Evey occupies Seat No. 6, West, on the Planning Board. This term ended September 30 and he is willing to serve another 3-year term. Mr. Evey has served on the Planning Board since Dec. 2014, occupying the former alternating seat that switched from east to west every 3-year term and his current position in Seat No. 6. Staff reports that Mr. Evey is a good member, and his reappointment is requested along with an exception to the 2-term limit set forth in Section 8.25 of the Zoning Ordinance.

After brief discussion, it was the consensus of the Board to make an exception to the 2-year term limit set forth in Section 8.25 of the Zoning Ordinance pending the receipt of any additional applications.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

CLERK - REAPPOINTMENT / REMOVAL FROM BURKE CO. BOARD OF ADJUSTMENT
Clerk Draughn reported Rick McClurd's term on the Burke Co. Board of Adjustment, Seat 2, East, ended on September 30. Mr. McClurd is not seeking reappointment; therefore, his removal is requested. Applications are being solicited for his replacement.

Mario Sacchetti occupies Seat No. 7, Alternate / At-large, and his term ended on September 30th. Mr. Sacchetti is seeking reappointment. Planning staff reports that Mr. Sacchetti is a good member and recommends his reappointment to the Board of Adjustment.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

CLERK - RESOLUTION UPDATING PLAT REVIEW OFFICERS
Clerk Draughn reported Community Development staff, the Clerk and the Register of Deeds audited the list of plat review officers on file at the ROD's office. The resolution in the agenda packet updates the list of plat review officers.

Entity	Add	Remove	Notes
Burke County		Teresa Kinney	Correct Res. No. 2016-02
		Sherri Bradshaw	Correct Res. No. 2016-02
		Tamara Brooks	Correct Res. No. 2016-02
		Marc Collins	
Connelly Springs	Tamara Brooks		Correct Res. No. 2016-02
		Laurie LoCicero	Correct Res. No. 2016-02

		Jeanine Barus	Correct Res. No. 2016-02
		Susan Baumann	
Drexel	Sherri Bradshaw	Matt Settlemyre	Correct Res. No. 2016-02
	Teresa Kinney		Correct Res. No. 2016-02
		Hunter Nester	
Glen Alpine		Jerry Causby	Requested by Glen Alpine
Hickory	Brian Burgess	David Leonetti	Requested by Hickory
	Brian Frazier		Requested by Hickory
Hildebran	Todd Justice	Dustin Millsaps	Requested by Hildebran
		John Kinley	Correct Res. No. 2016-02
Rutherford College		John Wear, III	Correct Res. No. 2016-02
Valdese		Jeanine Barus	Correct Res. No. 2016-02
		Laurie LoCicero	Correct Res. No. 2016-02
		Hunter Nester	

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

CM - FUNDING FOR ANIMAL SHELTER CONCEPTUAL DESIGN & UPDATE NEEDS ASSESSMENT

County Manager Steen presented information regarding the following request:

> This is a request for a fund balance appropriation to update the 2019 animal shelter needs assessment and develop a preliminary design plan for a new animal shelter on Kirksey Drive.
>
> A lot of things have changed since the initial assessment was completed. Animal control (enforcement) is now a division of Animal Services, the shelter has been operated on a managed-intake basis, the "live release rate" has increased dramatically and the latest census data needs to be incorporated into the study along with intake / disposition data from the local rescues.
>
> A proposal from PNP Design Group (Items 1-3) is attached and Mike Barnard, Shelter Planners of America, is the lead shelter architect with PNP Design Group. The proposal requires that the County provide a survey of the property.
>
> Budgetary Effect: An appropriation of up to $25,000 General Fund, Fund Balance is necessary to move forward with updating the needs assessment and development of the preliminary designs for a new animal shelter. An appropriation of up to $10,000 for a survey is also requested.

Mike Barnard, Shelter Planners of America, joined the meeting virtually and stated his ability to respond to any questions the Board may have. There were no questions.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

FINANCE - APPLICATION FOR PUBLIC SCHOOL BUILDING CAPITAL LOTTERY FUNDS
Margaret Pierce, Deputy County Manager / Finance Director, reported a portion of lottery proceeds are deposited into a special fund administered by the North Carolina Department of Public Instruction called the Public School Building Capital fund. This fund is used by counties in addressing their school capital needs. Monies deposited into the fund accumulate and earn interest until drawn down by the county. In order to draw down funds, the Board of County Commissioners and the Board of Education must approve and submit an application for an eligible project. Historically, the County has used debt service on school construction as their projects. An application for debt service on Patton and Draughn High Schools is included in the agenda packet. This application for $2,065,000 was approved by the Board of Education on September 20th, 2021.

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Taylor asked if this is the first withdrawal for this year. Ms. Pierce responded in the affirmative and noted they typically only do one draw down a year. She then responded to questions from Commissioner Taylor and discussion ensued regarding the agreement for sales tax / lottery distribution between Burke County and the school system. Commissioner Taylor requested additional research be conducted before the regular meeting regarding the agreement. Ms. Pierce said she will research it and noted she believes the percentage only begins when the funding method changes, and at this point, the funds are utilized and going against the debt on the high schools. She noted that the funds do not go directly to the school system. Discussion continued. Commissioner Taylor questioned the terms of the agreement and Ms. Pierce advised that the funding must be used for school debt retirement.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

FM - REQUEST FOR APPROVAL OF A WRITTEN AGREEMENT BETWEEN HOME TRUST BANK AND LONGTOWN VOLUNTEER FIRE DEPARTMENT, INC.
Mike Willis, Fire Marshal / Emergency Management Director, reported Longtown Volunteer Fire Department, Inc. is entering into an agreement with Home Trust Bank for the purchase of a new fire apparatus and related equipment. The Board of Directors of the fire department believes the department is fiscally responsible and financially able to buy the fire apparatus and respectfully requests the Burke County Board of Commissioners to endorse the verification document from Home Trust Bank pertaining to the loan agreement. The endorsement would not in any way constitute a financial obligation to the County of Burke.

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Taylor asked what kind of fire apparatus will be purchased. Nate Hall, Longtown Volunteer Fire Department, said the purchase is for a new fire truck / pumper and will cost $350,000.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

GS - SITE PLAN FOR HWY 70 CONVENIENCE CENTER
Mark Delehant, General Services Director, presented information related to this request:

> Funding for the development of a site plan for the new convenience center and a water / sewer maintenance facility on Hwy 70 in eastern Burke County is requested. West Consultants estimates the design cost for the convenience site portion of the property to be $35,000. For maximum site utilization, a site plan for the remainder of the property is recommended, including a water / sewer maintenance facility, and funding for that is also requested.
>
> Budgetary Effect: $60,000. A transfer of $35,000 from the General Fund to the Solid Waste Fund is necessary for the convenience center portion of this initiative to move forward in the development process as well as a $25,000 appropriation of water / sewer funds for the maintenance facility portion.

Mr. Delehant further reported the $35,000 includes design and permitting--everything needed to put the project out for bid. An additional intended use of that property is a facility for the Water & Sewer Department. Due to the size of our current space, much of the heavy equipment is stored outside leaving it exposed to the elements, vandalism, and theft. An additional $25,000 is requested for planning and design work for the maintenance facility. The hope is that this work will provide us with solid construction costs estimates that can be used in the next budget cycle.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

TAX DEPT. - LATE APPLICATIONS FOR 2021 AGE EXCLUSION AND VETERAN'S EXCLUSION
Danny Isenhour, Tax Administrator, reported the Tax Department has received late applications for the Age Exclusion and the Veteran's Exemption.

Persons qualifying for the Age Exclusion receive a reduction in value of $25,000 or 50% of the home and prime site value, whichever is greater. See NCGS 105-277.1. To qualify,

- The home must be their primary residence.
- The primary owner must be at least 65 years old or totally and permanently disabled.
- The owner or household income cannot exceed $31,500 for the previous year.
- The Disabled Veteran's Exclusion reduces the taxable value by $45,000. See 105-277.1C. To qualify,
- The home must be their primary residence.
- One must be a disabled veteran with an honorable discharge or the surviving spouse.
- The disability must be service related and considered 100% disabled or receive housing benefits under 38 U.S.C.2101. Partial disabilities do not qualify.
- Must submit Certification for Disabled Veteran's Property Tax Exclusion (NCDVA-9) along with Application for Property Tax Relief (AV-9). Form NCDVA-9 must be completed by US Department of Veterans Affairs.

The application period for these exclusions is January 2nd through June 1st each year (NCGS 105-277.1(c)). Due to the applications being late, the assessor's only option was to deny the applications for the current year. These applicants now have the right to either reapply next year or appeal the assessor's decision to the Board of Commissioners (see last paragraph of the application).

First Appeal:
Veteran's Exclusion – Parcel 43928 - Terry A and Susan King are appealing the Tax Assessor's decision to the Board of Commissioners. Their application was received on June 16, 2021. The Board must decide if the reason for not applying in a timely manner demonstrates "Good Cause" (105-282.1(a1)). If the BOC believes the applicant has proven good cause, then they can grant authority to the Tax Assessor to accept the application. If not, then Mr. and Mrs. King can reapply next year.

> Mr. King's reason for filing late: "*This letter is a request to waive the June 1 deadline for submitting the application for Property Tax Relief. We purchased our home at the above address October 2020. After paying the applicable taxes at closing, I contacted a gentleman in the Property listings who advised me that I did not need to file until 2022. I went ahead and applied at the VA for Property Tax Relief and received a certified NCDVA-9 in May 2021. On June 13, after receiving the VA form I visited the tax office and was told the application was due by June 1, 2021. I am sure I misunderstood the rules.*
> *Please accept my application which is attached, thank you for your kind consideration."*

If the application had been mailed or received prior to June 1st, it would have been approved by the Tax Dept.

Second Appeal:
Veteran's Exclusion – Parcel 6846 – Ruby Huffman is appealing the Tax Assessor's decision to the Board of Commissioners. Her application was received on June 17, 2021. The Board must decide if the reason for not applying in a timely manner demonstrates "Good Cause" (105-282.1(a1)). If the BOC believes the applicant has proven good cause, then they can grant authority to the Tax Assessor to accept the application. If not, then Mrs. Huffman can reapply next year.

> Mrs. Huffman's reason for filing late: *My Name is Megan Huffman. I am writing on behalf of my grandmother-in-law, Ruby Huffman, to request your consideration in acceptance of the disabled veteran tax exemption form. My husband Curtis Huffman is the legal designated HCPOA for Ruby, as she suffers from dementia. I prepared the exemption request form and faxed it to the Veteran's Administration around the first week of May. They graciously completed the form and mailed it back within a few days. However, the mail that goes to Ruby's home is supposed to be forwarded to our house, but this did not happen. When the VA mailed it back to Ruby's home address, she did not know what it was and laid it off to the side. I found the letter yesterday and now it is past the June 1st deadline. If there is any way that you would be willing to accept the form, we would be greatly appreciative. I apologize for any*

inconvenience and thank you for your time.

If the application had been mailed or received prior to June 1st, it would have been approved by the Tax Dept.

Third Appeal:
Veteran's Exclusion – Parcel 12665 – Skippy W. Sparks is appealing the Tax Assessor's decision to the Board of Commissioners. His application was received on July 13, 2021. The Board must decide if the reason for not applying in a timely manner demonstrates "Good Cause" (105-282.1(a1)). If the BOC believes the applicant has proven good cause, then they can grant authority to the Tax Assessor to accept the application. If not, then Mr. Sparks can reapply next year.

> *"I was notified that I was given 100% VA disability on 08/14/2020. In the following year I received this NC DVA-9form that granted "Certification for Disabled Veteran's Property Tax Exclusion for the State of North Carolina". I received this in March of 2021. Shortly thereafter, I mailed a copy of this letter to the Burke County Tax Office. When we received our tax statement this past Saturday, July 10, 2021; the tax exclusion had not been applied. I realize there had been a problem with the mail being slower since COVID-19. I assume this may have a lot to do with the situation. I'm sending a copy of my retirement check that I was supposed to receive on 01/01/2021. When I did not receive it on that date, I called about it a week later. The company told me to wait another week to see if I got it. In the meantime, I went ahead and had them start sending my check by direct deposit to my account. The 1st of Feb., the amount for 2 checks was deposited into my account. Around 2 days later, I received the check for 01/01/2021 in the mail. I called the company, and they told me to just mark" VOID" on the check. Would it be possible for you to apply the tax exclusion to the 2021 tax year."*

If the application had been mailed or received prior to June 1st, it would have been approved by the Tax Dept.

Forth Appeal:
Veteran's Exclusion – Parcel 27591 – Charles Edward Evans is appealing the Tax Assessor's decision to the Board of Commissioners. His application was received on July 26, 2021. The Board must decide if the reason for not applying in a timely manner demonstrates "Good Cause" (105-282.1(a1)). If the BOC believes the applicant has proven good cause, then they can grant authority to the Tax Assessor to accept the application. If not, then Mr. Evans can reapply next year.

> Letter sent by Angela Hall – Processing Assistant Veterans Affairs.
> *In regards to the Tax Reductions Program IAW General Statute 105-277.1C, Mr. Charles Evans xxx-xx-xxx, is rated at 100% Permanent and Total IAW 38 U.S.C. 2101.b. and it therefore entitled to the property tax reduction program, reducing his property taxable evaluation by $45,000.00. Mr. Evans submitted his NC DVA Form-9 in a timely manner to the State Service Office. The State Service Office certified his eligibility on March 23,2021. The attempted mailed transmission was returned on April 6th as undeliverable, at no fault of the veteran. Please*

allow approval for the application at this time."

If the application had been mailed or received prior to June 1st, it would have been approved by the Tax Dept.

Fifth Appeal:
Age Exclusion – Parcel 26958 – Lewis Stallings is appealing the Tax Assessor's decision to the Board of Commissioners. Mr. Stallings filed a timely application for the Age Exclusion on May 11, 2021. A denial letter was sent to Mr. Stallings on June 28, 2021. The reason for the denial is, he and his wife are receiving homestead type exemptions for their home Duval County, Florida. Typically, if one is receiving an exemption in one state, they would not qualify in another. He is claiming to be a resident of NC, registered to vote in NC, car licensed in NC, have NC Driver's License, and live here more than 6 months. Staff have verified he is registered to vote in Burke County and has a vehicle registered here. Staff contacted NC Department of Revenue concerning this matter. Their answer is, it does not matter if one is receiving an exemption in another state if they can provide information showing they have permanent residence in NC. The decision should go to the Board of Commissioners.

Letter from Mr. Stallings,
"REID 26958 -6040 Mortimer RD, Jonas Ridge
I am a resident of North Carolina, spending more than six months of the year in residence.
I am registered to vote in NC
My car is licensed in NC
I have a NC driver's license
My bank is in Newland, NC
I request that I be granted the old age exemption…
Thank you for your consideration,"

Budgetary Effect: Minimal impact on FY 21-22 property tax collection.
Appeal 1 - The value exclusion is $45,000. This equates to a reduction in county taxes of $312.75 in taxes and $36 for the landfill user fee, for a total of $348.75.
Appeal 2 - The value exclusion is $45,000. This equates to a reduction in county taxes of $312.75 in taxes and $36 for the landfill user fee, for a total of $348.75.
Appeal 3 - The value exclusion is $45,000. This equates to a reduction in county taxes of $312.75 in taxes and $36 for the landfill user fee, for a total of $348.75.
Appeal 4 - The value exclusion is $45,000. This equates to a reduction in county taxes of $312.75 in taxes and $36 for the landfill user fee, for a total of $348.75.
Appeal 5 - The value exclusion is $25,000. This equates to a reduction in county taxes of $173.75 in taxes and $36 for the landfill user fee, for a total of $209.75.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

TAX DEPT. - TAX COLLECTION REPORT FOR SEPTEMBER 2021
Danny Isenhour, Tax Administrator, presented the tax collection report for September 2021 as follows:

Category	Annual Budget	Amount Collected	%	Balance to Collect

		YTD	Collected	
Property Tax	$45,000,000.00	$31,593,515.89	70.21%	$13,406,484.11
Motor Vehicle Tax	$5,200,000.00	$1,463,798.44	28.15%	$3,736,201.56
Current Year Taxes	$50,200,000.00	$33,057,314.33	65.85%	$17,142,685.67
Delinquent Taxes	$700,000.00	$289,843.76	41.41%	$410,156.24
Late List Penalty	$315,000.00	$95,349.43	30.27%	$219,650.57

The Tax Levy is the total property tax value not including motor vehicles times the tax rate. This amount changes monthly with the addition of discoveries, other changes, or corrections, and when Public Utility Values are added, typically during September.

Category	Tax Levy	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	$46,280,334.00	$31,593.515.89	68.27%	$14,686,817.68

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Taylor asked how the collection report compares to last year. Mr. Isenhour said he believes it is about even but will send additional statistics to the County Manager to distribute to the Board.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

TAX DEPT. - RELEASE REFUND REPORT FOR SEPTEMBER 2021

Danny Isenhour, Tax Administrator, presented the release refund report for September 2021 as follows:

Tax System Refunds and Releases				
	Report Amount	Rebilled Amount	Net Release	Refund Amount
Releases (TR-304)	$34,189.18	$34,113.39	$75.79	$124.35

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$211.64

*Note: The net loss amount is a result of the report amount minus the rebilled amount.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

ITEMS FOR DECISION

FINANCE - DISCUSSION / APPROVAL OF ARP ITEMS

Note: This is a follow-up to the September agenda item that was postponed until the October meeting.

Margaret Pierce, Deputy County Manager / Finance Director briefly introduced each segment of the 4-part ARP item.

EMS - $858,794 (AMBULANCE EQUIPMENT – 100% ARP ELIGIBLE)

ARP Cat.	Type	Location, if applicable	Item/Project Description	Est. Cost	Determined Eligible Per:
#1	EMS	Various bldgs	Additional AED units in County buildings	$63,000	FAQ 2.1 - medical care
#1	EMS	For Each Unit	*Zoll Ventilators (13)	$253,479	FAQ 2.1 - medical care
#1	EMS	For Each Unit	*Zoll AutoPulse (13)	$206,835	FAQ 2.1 - medical care
#1	EMS	Various Units	*Zoll X Series Batteries (20)	$12,076	FAQ 2.1 - medical care
#1	EMS	For Each Unit	IV Pumps (transport) (13)	$30,752	FAQ 2.1 - medical care
#1	EMS	For Each Unit	Scoop Stretchers (13)	$15,470	FAQ 2.1 - medical care
#1	EMS	For Each Unit	iStat Specimen Machines (13)	$148,356	FAQ 2.1 - medical care
#1	EMS	For Each Unit	Cufflator (13)	$5,525	FAQ 2.1 - medical care
#1	EMS	For Each Unit	Temporal Thermometer (13)	$2,158	FAQ 2.1 - medical care
#1	EMS	Various Units	New Gear Bags for all units and gear (15)	$12,690	FAQ 2.1 - medical care
#1	EMS	For Each Unit	S-Scort III Suction units with chargers (13)	$8,552	FAQ 2.1 - medical care
#1	EMS	Various Units	Long Spine Boards (10)	$1,450	FAQ 2.1 - medical care
#1	EMS	Various Units	KEDs (10)	$780	FAQ 2.1 - medical care
#1	EMS	For Each Unit	Pedi Immobilizer (13)	$1,625	FAQ 2.1 - medical care
#1	EMS	Various Units	King Vision (6)	$7,043	FAQ 2.1 - medical care
#1	EMS	Various Units	Stair-PRO Model 6252 (6)	$23,000	FAQ 2.1 - medical care
#1	EMS	Various Units	ResQPods (100)	$11,300	FAQ 2.1 - medical care
#1	EMS	Various Units	Surgical Cric Kits (30)	$3,750	FAQ 2.1 - medical care
#1	EMS	For Each Unit	Severe Hemorrhage Kit (13)	$2,974	FAQ 2.1 - medical care
#1	EMS	Various Units	Board splint kits (13)	$442	FAQ 2.1 - medical care
#1	EMS	For Each Unit	All Size Stretcher Car Seat (13)	$9,672	FAQ 2.1 - medical care
#1	EMS	For Each Unit	HARE Traction Splints (26)	$3,900	FAQ 2.1 - medical care
#1	EMS	Various Units	Halligan Bar (20)	$2,600	FAQ 2.1 - medical care
#1	EMS	Various Units	Protective Turn-out Gear (20)	$24,408	FAQ 2.1 - medical care
#1	EMS	Various Units	Cardiac Monitor Carrying Case (13)	$6,957	FAQ 2.1 - medical care
			Subtotal:	***$858,794***	

Chairman Brittain opened the floor for questions and comments regarding the proposed EMS ARP purchases. At the request of Commissioner Carswell, Jason Black, EMS Director, reviewed the proposed EMS purchases and how they would benefit the department / patient care. Commissioner Carswell asked how much is a new ambulance; Mr. Black said approximately $225,000 - $250,000 without equipment. Commissioner Carswell asked how many ambulances are currently in service. Mr. Black said 10 during the day. Commissioner Taylor asked if the County purchases the list of proposed equipment, how long before they receive shipment and what procedures are they going to implement to ensure costs are controlled and companies do not take advantage of the County. Mr. Black said most of the more expensive items are on state purchasing contracts and the prices have already been negotiated and noted their goal is to provide the best care they can. In response to a question from Vice Chairman Mulwee, Mr. Black said the items on proposed list of purchases are all needs, not a wish list. Discussion continued and in response to a question from Commissioner Carswell, Mr. Black said all 10 ambulances have the heavy-duty stretchers.

GENERAL SERVICES - $615,000 (HVAC – VARIOUS LOCATIONS – 100 % ARP ELIGIBLE)

Ms. Pierce advised that HVAC replacements are ARP eligible for specialized units that provide improved ventilation and air flow in public buildings to combat the Coronavirus. In response to a budgetary question from Vice Chair Mulwee, she advised that replacement of ordinary HVAC units included in the annual budget are not ARP eligible. However, the proposed replacement scenario enables the County to replace end-of-life HVAC units now, with upgraded HVAC units to improve air quality using ARP funds, which frees up county dollars. She also responded to additional questions on replacement filters and did not believe the cost of the new filters would be exorbitant.

#1	HVAC	Sheriff's Office	Boiler Replacement	$115,000	FAQ 2.1
#1	HVAC	Courthouse	Chiller Loop Replacement with Insulation	$120,000	FAQ 2.1
#1	HVAC	Courthouse	HP Replacement-1 unit	$6,000	FAQ 2.1
#1	HVAC	Valdese Library	HP Replacement-2 units	$48,000	FAQ 2.1
#1	HVAC	Morganton Library	HP Replacement-1 unit	$18,000	FAQ 2.1
#1	HVAC	AG Building	HP Replacement-2 units	$48,000	FAQ 2.1
#1	HVAC	EMS 3	HP Replacement-1 unit	$10,000	FAQ 2.1
#1	HVAC	Foothills Higher Ed Center	HP Replacement-11 units	$250,000	FAQ 2.1
			Estimated Subtotal:	***$615,000***	

GENERAL SERVICES (WATER/SEWER - $216,000 VARIOUS LOCATIONS – 100% ARP ELIGIBLE)
Ms. Pierce reviewed the proposed replacement scenario for the water and wastewater systems shown below. Commissioner Carswell asked for additional information regarding the proposed East Burke High School line replacement. Mark Delehant, General Services Director, said the line is old clay pipe that was most likely installed when the school was constructed. Commissioner Carswell asked if funds have been spent previously on the line. Mr. Delehant said repairs have been made, approximately $12,000, and noted the line is brittle. Commissioner Taylor said the Music Mountain Pump Station is approximately 10 years old and questioned if it needs repairs. Mr. Delehant said it is operating but this would allow them to ensure the pump station is only down for a minimum amount of time in the event of an incident. Commissioner Taylor asked what is the average life span of a pump station. Mr. Delehant said it depends on the volume, but approximately 12 years on average. Mr. Delehant then responded to an additional question from Commissioner Taylor.

#5	Sewer	East Burke High School	Line Replacement	$46,500	CWSRF Elig. - Cat. #4 - WW systems
#5	Sewer	All Locations	SCADA	$12,300	CWSRF Elig. - Cat. #4 - WW systems.
#5	Water	All Locations	SCADA	$58,000	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	MSM Pump Station 1	Pump Replace	$16,000	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	MSM Pump Station 2	Pump Replace	$10,750	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	MSM Pump Station 3	Pump Replace	$16,000	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	MSM Pump Station 4	Pump Replace	$6,500	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	Music Mountain Pump Station	Pump Replace	$21,400	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	Piney Mountian Pump Station	Pump Replace	$21,850	DWSRF Elig. - Cat. #2 - Transmission & Dist.
#5	Water	Owens Mountian Pump Station	Pump Replace	$6,700	DWSRF Elig. - Cat. #2 - Transmission & Dist.
			Estimated Subtotal:	***$216,000***	

GENERAL SERVICES (WASTEWATER PUMP STATION REPAIRS) - $4,016,030
Ms. Pierce then reviewed the pump station repair/replacement requests as follows:

#5	Sewer	Island Creek Pump Station	Pump Change Out (3)	$165,000	CWSRF Elig. - Cat. #4 - WW systems
#5	Sewer	Island Creek Pump Station	Grinder Install	$150,000	CWSRF Elig. - Cat. #4 - WW systems
#5	Sewer	Island Creek Pump Station	Force Main Replace (5,380 LF)	$750,000	CWSRF Elig. - Cat. #4 - WW systems
#5	Sewer	Indian Hills Pump Station	Total Upgrade & Increase Capacity	$2,951,030	CWSRF Elig. - Cat. #4 - WW systems
			Estimated Subtotal:	***$4,016,030***	

She reported (1) West Consultants reviewed the Indian Hills Pump Station (IHPS) in 2018 and updated their initial estimate; (2) There are significant capacity issues and the State requirements must be satisfied; (3) Borrowing funds to renovate the IHPS was a consideration before the ARP funds existed; (4) The Island Creek Pump Station (ICPS) was their next priority and staff had anticipated using county funds for these repairs because the Enterprise Fund cannot cover the repair costs; and (5) These are ARP eligible expenses and staff wants to have them evaluated for replacement.

Chairman Brittain opened the floor for questions and comments from the Board. Commissioner Carswell asked if CDBG grant program could be used for these projects. Ms. Pierce said these would be eligible but noted that the ARP funds could not be used to make up the remaining costs and County funds would need to be utilized. Ms. Pierce responded to additional questions from Commissioner Carswell about the use of CDBG funds for the pump replacement projects. Commissioner Taylor asked how staff arrived at the $4 million cost for the pump station projects. Ms. Pierce said they arrived at that estimate by working with West Consultants and using similar projects the firm has worked on before. For the IHPS project, West Consultants updated an estimate they prepared for the County a few years ago. Ms. Pierce then responded to additional questions from Commissioner Taylor on the pumps at the IHPS and the ICPS. Afterwards, she clarified that the $4 million number is only a rough estimate to gage the Board's interest in pursuing this potential ARP project and all that is being requested at this time is the authority to move forward with the formal bidding process. While there is some cost associated with bidding, she said she did not want to devote any resources to the project without input from the Board. Vice Chairman Mulwee expressed support with moving forward with the EMS and HVAC ARP projects but was opposed to moving forward with the wastewater repair project, citing a lack of clarity. Commissioner Carswell asked if the county goes forward with the Indian Hills Pump Station project, how long is it going to last. Mr. Delehant, in reference to the Island Creek Pump Station, said the current pumps are 10 years old and noted that there are no replacements for them because they are obsolete. Further, a change out / modification to the pump station and the connections to make them more universal is proposed. Mr. Delehant then reviewed the other requested projects at the Island Creek Pump Station, noting the top of the force main line leaving the station is potato chip thin due to age and use. He also mentioned the need to elevate the ICPS because it is situated next to a creek and is often flooded.

Commissioner Carswell agreed with Vice Chairman Mulwee on the need for more clarity as well as in-depth study to ensure the County gets good uses out of the money. He said there are CDBG funds that the County could utilize and suggested hiring a part-time grant writer to pursue those grant funds. He also stated the County, in terms of infrastructure, is better off than a lot of municipalities. Commissioner Abele stressed the importance of making repairs / replacements to the Indian Hills Pump Station right away. Commissioner Taylor thanked Ms. Pierce for her work in procuring the numbers for today's meeting. He said if these items can be funded by the ARP funds instead of local tax dollars, it is a win-win for Burke County taxpayers and noted they should keep that in mind. Regarding the $4 million cost estimate of the pump station projects, Chairman Brittain said that Ms. Pierce is not asking the Board to approve those funds, she is just asking permission to do the necessary work, so the Board knows the true cost of the projects. Ms. Pierce agreed. Regardless of the funding mechanism, Chairman Brittain stated without accurate data and analysis, nothing will occur. Commissioner Carswell said he wants the repairs correctly done this time and that mistakes were made in the past. However, he wanted more clarification on what "right" is before moving forward. After additional comments, Ms. Pierce said she would work with West Consultants to gather more detailed information regarding the pump station projects for either the October regular or the November agenda as well as explore viable CDBG options. Chairman Brittain confirmed that the Board was comfortable with moving forward with placing the EMS, HVAC, Water / Sewer (line replacement, SCADA and pump replacements) projects on the decision item agenda with an alternative for the Island Creek and Indian Hills Pump Stations. There was no objection from the Board.

RESULT: MOVED WITHOUT OBJECTION TO THE OCTOBER 19, 2021 MEETING AT 6:00 PM

REPORTS

Chairman Brittain made the following announcements:

- He reminded the Board to submit their reports to the Clerk for the regular meeting.
- Like the County on Facebook.
- Spay / neuter your pets.
- Adopt a pet from the Animal Services Center.
- Secure your trash and make sure it does not blow out of your vehicle.
- Consider getting a COVID-19 vaccination.

OTHER DISCUSSION ITEMS - NONE

ADJOURN

Motion: To adjourn at 4:45 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Jeffrey C. Brittain, Scott Mulwee, Wayne F. Abele, Sr., Johnnie W. Carswell and Maynard M. Taylor

Approved this 21st day of December 2021.

Scott Mulwee, Chairman
Burke Co. Board of Commissioners

Attest:

Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board