January 4, 2022 (Pre-Agenda)

MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
PRE-AGENDA MEETING

The Burke County Board of Commissioners held a pre-agenda meeting on January 4, 2022, 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 on the local cable systems later. 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 this date due to the global COVID-19 pandemic. Those present were:

COMMISSIONERS PRESENT:	Scott Mulwee, Chairman Johnnie W. Carswell, Vice Chairman Wayne F. Abele, Sr. Jeffrey C. Brittain 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 Mulwee called the meeting to order at 3:00 p.m.

APPROVAL OF THE AGENDA
Motion: To approve the agenda as amended. Presentation Item No. 2, the Recognition of the Miss Morganton Festival Scholarship Pageant Winners, was moved to the February agenda.

RESULT:	**APPROVED [4 TO 0]**
MOVER:	Wayne F. Abele, Sr., Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr. and Maynard M. Taylor
AWAY:	Jeffrey C. Brittain

Note: Commissioner Brittain stepped away from the dais and was not present for this vote. He returned shortly thereafter and was present for the remainder of the meeting.

PRESENTATIONS

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

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

January 4, 2022 (Pre-Agenda)

SCHEDULED PUBLIC HEARINGS – NONE.

CONSENT AGENDA

CLERK - APPOINTMENT TO THE CPCFP TEAM
Clerk Draughn requested the appointment of Damion Patton to the Child Protection Child Fatality Prevention Team, Seat No. 7, at-large, to complete the remainder of a term ending April 30, 2024.

Clerk Draughn highlighted the new web application for boards and committees that she and Daniel Lasher, IT Applications Analyst, developed to make it easier for citizens to apply to serve on a board or committee.

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

FM - APPOINTMENTS TO THE LOCAL EMERGENCY PLANNING COMMITTEE
Clerk Draughn, filling in for Mike Willis, Fire Marshal / Emergency Management Director, requested the appointments to the Local Emergency Planning Committee as follows: to reappoint Peter Minter (Seat No. 1), Ronnie Rector (Seat No. 7), Johnnie Carswell (Seat No. 8), Charles Conley (Seat No. 10), Spring Williams Byrd (Seat No. 13), and Jeffrey McDaniel (Seat No. 15) to the Burke County Local Emergency Planning Committee for 3-year terms ending January 31, 2025. The removal of Emily Poteat (Seat No. 5) was also requested due to an employment change.

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

FM - RESOLUTION TO ADOPT BURKE COUNTY EMERGENCY OPERATIONS PLAN
Clerk Draughn, filling in for Mike Willis, Fire Marshal / Emergency Management Director, reported per the North Carolina Department of Public Safety, Division of Emergency Management EMPG funding guidelines, the County Emergency Operations and All Hazards Plan must be reviewed on an annual basis with any revisions/updates noted and approved. At each 5-year interval, a comprehensive assessment of the plan is conducted. During the 2020 budget year staff hired a company to review and update the County's plan to meet the current FEMA Comprehensive Preparedness Guide, (CPG 101) V2. A resolution adopting the plan and authorizing the Emergency Management Director to update and amend the plan is required.

Mr. Willis arrived, and Chairman Mulwee opened the floor for questions and comments from the Board. Commissioner Taylor commented on the amount of information to absorb and review for this item and noted that it looks like the County is in good shape. Chairman Mulwee thank Clerk Draughn for making him a hard copy of the plan and he commended Mr. Willis for his work.

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

GS - FUNDING FOR SECURITY FENCE FOR 2354 US 70 IN CONNELLY SPRINGS
Information from the agenda packet:

> Funding to construct a security fence around the recently acquired property located at 2354 US 70 in Connelly Springs is requested. A security fence would allow Burke County to begin utilizing this property with the large metal building for equipment storage by Water / Sewer and other county departments. Currently the property is very remote and subject to vandalism.
>
> Funding for this expenditure was not included in the FY 21-22 budget and will require an appropriation of water and sewer retained earnings to proceed.

Mark Delehant, General Services Director, requested funds to construct a security fence around the recently acquired building in Connelly Springs, which is 100' x 200', 40-foot tall at the peak with an additional 100' x 50' building connected to one side. This makes a combined total of 25,000 square feet under roof and the door openings are 25 feet wide and 20 feet tall making it easily accessible. Some of the Water & Sewer equipment that could be stored in this building includes a Caterpillar skid steer, a Kubota mini excavator, a Kubota backhoe, two (2) bush hogs, and an Ingersoll Rand air compressor that is mounted on a trailer. The Water Sewer Department also has a large volume of waterline repair materials to store including 20-foot lengths of PVC pipe, that if exposed to the elements, over time, become brittle and unusable. If the property is secured, then the Parks and Recreation Director would like to relocate some of the equipment used to maintain Reep Park from its current location at the landfill, which would save staff time and eliminate approximately 32 miles per day to haul mowers back and forth. In addition, the Sherriff's Office might want to store surplus vehicles at this site while they wait to be sold. Mr. Delehant further stated that according to some of the Sheriff's Deputies, the property has a history of criminal activity and over the last three (3) years, they have had 61 calls to this property. However, once the County begins using this property and have some employee traffic on a regular basis, he believed that most of that activity will be curbed.

Chairman Mulwee opened the floor for questions and comments from the Board. Commissioner Taylor asked Mr. Delehant to confirm that this item actually includes both the fence and the razor wire. Mr. Delehant answered in the affirmative and said originally, the request was just for the fence, but he believed that thieves could climb over it without the razor wire. Mr. Delehant responded to additional questions from Commissioner Taylor and Commissioner Brittain asked if Mr. Delehant considered a 7-foot fence and whether he thinks 6-feet is high enough. Mr. Delehant said if the Board is interested, he could get quotes for a 7-foot fence. Commissioner Brittain said he is fine with the secure fence with razor wire and noted at his workplace, they typically use taller fences.

Clerk Draughn asked if the Board would like to proceed with the razor wire option and, if so, she would update the agenda item for the regular meeting. Chairman Mulwee responded in the affirmative.

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

HR - OSHA VACCINATION-OR-TESTING MANDATE
Rhonda Lee, HR Director, presented the following information

> On November 5, 2021, the U.S. Occupational Safety and Health Administration (OSHA) released an emergency temporary standard (ETS) that requires

employers with 100 or more employees to establish COVID-19 vaccination requirements for their employees. Under the ETS, covered employers must implement policies and procedures to ensure that all employees are fully vaccinated or submit weekly negative COVID-19 test results. The ETS was scheduled to take effect on January 4, 2022 but was blocked by a federal court. On Friday, December 17, 2021, a federal appeals court lifted the block and the ETS is now back on track.

Burke County falls under the North Carolina Department of Labor (NCDOL), Occupational Health and Safety Administration's jurisdiction and once the federal standard is adopted by the NCDOL, Burke County will be required to comply with this Emergency Temporary Standard (ETS.)

The federal ETS, requires that covered employers attempt to obtain proof of vaccination status from all employees no later than January 10, 2022, and also adopt a vaccination policy by this date. If covered employers choose to allow vaccination or weekly testing, the testing must start on or before February 9, 2022.

There are two (2) vaccination policy templates provided for consideration. Draft A is the "Mandatory Vaccination Policy and Draft B is the "Vaccination, Testing & Face Covering Policy".

Chairman Mulwee opened the floor for questions and comments from the Board. Vice Chairman Carswell asked if the fines would come from the state or federal Department of Labor (DoL). Ms. Lee said the state DoL. Vice Chairman Carswell asked Ms. Lee to confirm that nothing has been decided yet. Ms. Lee answered in the affirmative and said HR checks the NC DoL website daily for updates. Commissioner Taylor asked how many total employees Burke County has. Ms. Lee said approximately 719, which includes both full and part time employees. Commissioner Taylor asked the percentage of employees who have been vaccinated. Ms. Lee said 372 employees have submitted their vaccination status and of that amount, approximately 33 percent are not vaccinated. Ms. Lee responded to additional questions from Commissioner Taylor and then suggested that if no updates from the DoL were received by the Board's regular meeting date, then this item should be removed from the agenda until additional information is received. Chairman Mulwee asked Ms. Lee if she is trying to get the Board's preference on option A or B. Ms. Lee responded in the affirmative. County Manager Steen said the County is required to make a good faith effort to comply, he and Ms. Lee will be examining this matter closely in the next few days and will have a recommendation on the policy soon, but it will most likely be option B. He further stated that two (2) weeks from today the Supreme Court may strike this down, but until then, staff must make a good faith effort to meet the initial deadlines. Chairman Mulwee asked the Board if option B would be more palatable. Commissioner Abele said he does not believe this will pass the Supreme Court and after another inquiry to the Board from Chairman Mulwee, there was no objection with proceeding with option B for the Board's regular meeting.

Option B:

COVID-19 Vaccination, Testing and Face Covering Policy Template

Purpose:

Vaccination is a vital tool to reduce the presence and severity of COVID-19 cases in the workplace, in communities, and in the nation as a whole. The County of Burke encourages all employees to receive a COVID-19 vaccination to protect themselves and other employees. However, should an employee choose not to be vaccinated, this policy's sections on testing and face coverings will apply. This policy complies with OSHA's Emergency Temporary Standard on Vaccination and Testing (29 CFR 1910.501).

Scope:
This COVID-19 Policy on vaccination, testing, and face covering use applies to all employees of Burke County, except for employees who do not report to a workplace where other individuals (such as coworkers or customers) are present; employees while working from home; and employees who work exclusively outdoors.

All employees are encouraged to be fully vaccinated. Employees are considered fully vaccinated two weeks after completing primary vaccination with a COVID-19 vaccine with, if applicable, at least the minimum recommended interval between doses. For example, this includes two weeks after a second dose in a two-dose series, such as the Pfizer or Moderna vaccines, two weeks after a single-dose vaccine, such as Johnson & Johnson's vaccine, or two weeks after the second dose of any combination of two doses of different COVID-19 vaccines as part of one primary vaccination series. Employees who are not fully vaccinated will be required to provide proof of weekly COVID-19 testing and wear a face covering at the workplace.

Some employees may be required to have or obtain a COVID-19 vaccination as a term and condition of employment at Burke County, due to their specific job duties (e.g., public facing positions). Employees subject to mandatory vaccination requirements should follow all relevant vaccination procedures in this policy and are not given the choice to choose testing and face covering use in lieu of vaccination.

All employees are required to report their vaccination status and, if vaccinated, provide proof of vaccination. Employees must provide truthful and accurate information about their COVID-19 vaccination status, and, if not fully vaccinated, their testing results. Employees not in compliance with this policy will be subject to discipline.

Employees may request an exception from vaccination requirements (if applicable) if the vaccine is medically contraindicated for them or medical necessity requires a delay in vaccination. Employees also may be legally entitled to a reasonable accommodation if they cannot be vaccinated and/or wear a face covering (as otherwise required by this policy) because of a disability, or if the provisions in this policy for vaccination, and/or testing for COVID-19, and/or wearing a face covering conflict with a sincerely held religious belief, practice, or observance. Requests for exceptions and reasonable accommodations must be initiated by January 10, 2022. All such requests will be handled in accordance with applicable laws and regulations and the Burke County Personnel Policy.

Procedures:

Overview and General Information

<u>Vaccination</u>
Any Burke County employee that chooses to or is required to be vaccinated against COVID-19 must be fully vaccinated no later than February 9, 2022. Any employee not fully vaccinated by February 9, 2022, will be subject to the regular testing and face covering requirements of the policy.

To be fully vaccinated by February 9, 2022, an employee must:

- *Obtain the first dose of a two-dose vaccine no later than December 28, 2021 (Moderna) January 4, 2022 (Pfizer); and the second dose no later than 1-25-2022; or*
- *Obtain one dose of a single dose vaccine no later than 1-25-2022.*

Employees will be considered fully vaccinated two weeks after receiving the requisite number of doses of a COVID-19 vaccine as stated above. An employee will be considered partially vaccinated if they have received only one dose of a two-dose vaccine.

Testing and Face Coverings

All employees who are not fully vaccinated as of February 9, 2022, will be required to undergo regular COVID-19 testing and wear a face covering when in the workplace. Policies and procedures for testing and face coverings are described in the relevant sections of this policy.

Vaccination Status and Acceptable Forms of Proof of Vaccination

Vaccinated Employees

All vaccinated employees are required to provide proof of COVID-19 vaccination, regardless of where they received vaccination. Proof of vaccination status can be submitted via uploading into vaccination portal, emailing to Burke County Human Resources or in person at the Burke County HR office.

Acceptable proof of vaccination status is:

1. *The record of immunization from a health care provider or pharmacy;*
2. *A copy of the COVID-19 Vaccination Record Card;*
3. *A copy of medical records documenting the vaccination;*
4. *A copy of immunization records from a public health, state, or tribal immunization information system; or*
5. *A copy of any other official documentation that contains the type of vaccine administered, date(s) of administration, and the name of the health care professional(s) or clinic site(s) administering the vaccine(s).*

Proof of vaccination generally should include the employee's name, the type of vaccine administered, the date(s) of administration, and the name of the health care professional(s) or clinic site(s) that administered the vaccine. In some cases, state immunization records may not include one or more of these data fields, such as clinic site; in those circumstances Burke County will still accept the state immunization record as acceptable proof of vaccination.

If an employee is unable to produce one of these acceptable forms of proof of vaccination, despite attempts to do so (e.g., by trying to contact the vaccine administrator or state health department), the employee can provide a signed and dated statement attesting to their vaccination status (fully vaccinated or partially vaccinated); attesting that they have lost and are otherwise unable to produce one of the other forms of acceptable proof; and including the following language:

"I declare (or certify, verify, or state) that this statement about my vaccination status is true and accurate. I understand that knowingly providing false information regarding my vaccination status on this form may subject me to criminal penalties."

An employee who attests to their vaccination status in this way should to the best of their recollection, include in their attestation the type of vaccine administered, the *date(s) of administration, and the name of the health care professional(s) or clinic site(s) administering the vaccine.*

All Employees
All employees, both vaccinated and unvaccinated, must inform Burke County of their vaccination status. The following table outlines the requirements for submitting vaccination status documentation.

Vaccination Status	*Instructions*	*Deadline(s)*
Employees who are fully vaccinated.	*Submit proof of vaccination that indicates full vaccination.*	*January 7, 2022*
Employees who are partially vaccinated (i.e., one dose of a two dose vaccine series).	*Submit proof of vaccination that indicates when the first dose of vaccination was received, followed by proof of the second dose when it is obtained.*	*January 7, 2022*
Employees who are not vaccinated.	*Submit statement that you are unvaccinated, but are planning to receive a vaccination by the deadline.*	*January 7, 2022*
	Submit statement that you are unvaccinated and not planning to receive a vaccination.	*January 7, 2022*

Supporting COVID-19 Vaccination
An employee may take up to four hours of duty time per dose to travel to the vaccination site, receive a vaccination, and return to work. This would mean a maximum of eight hours of duty time for employees receiving two doses. If an employee spends less time getting the vaccine, only the necessary amount of duty time will be granted. Employees who take longer than four hours to get the vaccine must send their supervisor an email documenting the reason for the additional time (e.g., they may need to travel long distances to get the vaccine). Any additional time requested will be granted, if reasonable, but will not be paid; in that situation, the employee can elect to use accrued leave, e.g., sick leave, to cover the additional time. If an employee is vaccinated outside of their approved duty time they will not be compensated.

Employees may utilize up to two workdays of sick leave immediately following each dose if they have side effects from the COVID-19 vaccination that prevent them from working. Employees who have no sick leave will be granted up to two days of additional sick leave immediately following each dose if necessary.

The following procedures apply for requesting and granting duty time to obtain the COVID-19 vaccine or sick leave to recover from side effects:

Employees should follow Burke County Personnel Policy, Section 6.14 Employee Health Clinic Use, when requesting time away to obtain the COVID-19 vaccine and should notify the supervisor directly if they need to be away from work due to side effects related to receiving the COVID-19 vaccine.

Employee Notification of COVID-19 and Removal from the Workplace
Burke County will require employees to promptly notify their supervisor when they have tested positive for COVID-19 or have been diagnosed with COVID-19 by a licensed healthcare provider.

Medical Removal from the Workplace
Burke County has also implemented a policy for keeping COVID-19 positive employees from the workplace in certain circumstances. Burke County will immediately remove an

employee from the workplace if they have received a positive COVID-19 test or have been diagnosed with COVID-19 by a licensed healthcare provider (i.e., immediately send them home or to seek medical care, as appropriate).

Return to Work Criteria
For any employee removed because they are COVID-19 positive, Burke County will keep them removed from the workplace until the employee receives a negative result on a COVID-19 nucleic acid amplification test (NAAT) following a positive result on a COVID-19 antigen test if the employee chooses to seek a NAAT test for confirmatory testing; meets the return to work criteria in CDC's "Isolation Guidance"; or receives a recommendation to return to work from a licensed healthcare provider.

Under CDC's "Isolation Guidance," asymptomatic employees may return to work once 10 days have passed since the positive test, and symptomatic employees may return to work after all the following are true:

- *At least 5 days have passed since symptoms first appeared, and*
- *At least 24 hours have passed with no fever without fever-reducing medication, and*
- *Other symptoms of COVID-19 are improving (loss of taste and smell may persist for weeks or months and need not delay the end of isolation).*

If an employee has severe COVID-19 or an immune disease, Burke County will follow the guidance of a licensed healthcare provider regarding return to work.

COVID-19 Testing
All employees who are not fully vaccinated will be required to comply with this policy for testing.

Employees who report to the workplace at least once every seven days:
(A) must be tested for COVID-19 at least once every seven days; and
(B) must provide documentation of the most recent COVID-19 test result to their supervisor no later than the seventh day following the date on which the employee last provided a test result.

Any employee who does not report to the workplace during a period of seven or more days (e.g., if they were teleworking for two weeks prior to reporting to the workplace):
(A) must be tested for COVID-19 within seven days prior to returning to the workplace; and
(B) must provide documentation of that test result to their supervisor upon return to the workplace.

If an employee does not provide documentation of a COVID-19 test result as required by this policy, they will be removed from the workplace until they provide a test result.

Employees who have received a positive COVID-19 test or have been diagnosed with COVID-19 by a licensed healthcare provider, are not required to undergo COVID-19 testing for 90 days following the date of their positive test or diagnosis.

Face Coverings
Burke County will require all employees who are not fully vaccinated to wear a face covering. Face coverings must: (i) completely cover the nose and mouth; (ii) be made with two or more layers of a breathable fabric that is tightly woven (i.e., fabrics that do not let light pass through when held up to a light source); (iii) be secured to the head

with ties, ear loops, or elastic bands that go behind the head. If gaiters are worn, they should have two layers of fabric or be folded to make two layers; (iv) fit snugly over the nose, mouth, and chin with no large gaps on the outside of the face; and (v) be a solid piece of material without slits, exhalation valves, visible holes, punctures, or other openings. Acceptable face coverings include clear face coverings or cloth face coverings with a clear plastic panel that, despite the non-cloth material allowing light to pass through, otherwise meet these criteria and which may be used to facilitate communication with people who are deaf or hard-of-hearing or others who need to see a speaker's mouth or facial expressions to understand speech or sign language respectively.

Employees who are not fully vaccinated must wear face coverings over the nose and mouth when indoors and when occupying a vehicle with another person for work purposes. Policies and procedures for face coverings will be implemented, along with the other provisions required by OSHA's COVID-19 Vaccination and Testing ETS, as part of a multi-layered infection control approach for unvaccinated workers.

The following are exceptions to Burke County's requirements for face coverings:

1. *When an employee is alone in a room with floor to ceiling walls and a closed door.*
2. *For a limited time, while an employee is eating or drinking at the workplace or for identification purposes in compliance with safety and security requirements.*
3. *When an employee is wearing a respirator or facemask.*
4. *Where Burke County has determined that the use of face coverings is infeasible or creates a greater hazard (e.g., when it is important to see the employee's mouth for reasons related to their job duties, when the work requires the use of the employee's uncovered mouth, or when the use of a face covering presents a risk of serious injury or death to the employee).*

New Hires:
All new employees are required to comply with the vaccination, testing, and face covering requirements outlined in this policy as soon as practicable and as a condition of employment. Potential candidates for employment will be notified of the requirements of this policy prior to the start of employment.

Confidentiality and Privacy:
All medical information collected from individuals, including vaccination information, test results, and any other information obtained as a result of testing, will be treated in accordance with applicable laws and policies on confidentiality and privacy.

Questions:
Please direct any questions regarding this policy to Burke County Human Resources.

RESULT: MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.

SHERIFF - SMITH RODGERS & ALDRIDGE, PLLC CONTRACT (PLACE HOLDER)
Information from the agenda packet:

The current contract with Smith Rodgers & Aldridge, PLLC to provide legal counseling services to the Sheriff's Office ended in September. Permission to use Narcotics and Forfeiture funds to cover the cost of the contract for the service period of September 15, 2021 through June 30, 2022 is requested.

Sheriff Whisenant commented on the benefits of utilizing the legal services of Smith Rodgers & Aldridge, PLLC, and requested the contract be renewed in whatever timeframe, calendar year or fiscal year, the Commissioners preferred.

Chairman Mulwee opened the floor for questions and comments from the Board. Commissioner Taylor asked if it is correct that the Sheriff's Office has not had this service since September and was there a reason it was not included in the budget. Sheriff Whisenant responded in the affirmative to the first part of the question and said the reason it was not included in the budget was because the contract was originally on automatic renewal, which they learned is something the county does not do and noted the funds to pay for the contract come from the Narcotics and Forfeiture funds. Discussion ensued on the timeline of the contract. Commissioner Taylor asked what is the total cost of the contract. Captain Jeff Robinson said $30,822.

Chairman Mulwee asked, for clarity, that this item is asking to settle past due services rendered for approximately $7,000. Sheriff Whisenant responded in the affirmative. In response to a question from Chairman Mulwee, County Manager Steen said he would prefer to keep the contract in the fiscal year budget cycle and since the money is coming from a special fund, the Board needs to appropriate the funds for transparency purposes, discussion ensued, and Sheriff Whisenant said they would prefer to move the contract to the fiscal year budget cycle.

Vice Chairman Carswell asked if there is a contract in place currently. Sheriff Whisenant said no. Vice Chairman Carswell asked what they are going to do between now and the start of the fiscal year. Sheriff Whisenant said they have a contract that will start now and end on June 30th so they can then be in line with the new fiscal year. County Manager Steen said they would be taking care of the lapse, then going forward from now through June 30th to get them to the end of the budget year. Chairman Mulwee requested the total amount of funds in the Narcotics and Forfeiture fund by the regular meeting. Margaret Pierce, Deputy County Manager / Finance Director, stated that the total amount in the Narcotics and Forfeiture fund is $70,075.

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

TAX DEPT. - TAX COLLECTION REPORT FOR DECEMBER 2021

Kim Baker, Real Estate Appraiser, filling in for Danny Isenhour, Tax Administrator, presented the tax collection report for December 2021 as follows:

Category	Annual Budget	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	$45,000,000.00	$38,023,318.81	84.50%	$6,976,681.19
Motor Vehicle Tax	$5,200,000.00	$TBD	%	$5,200,000.00
Current Year Taxes	$50,200,000.00	$38,023,381.81	75.74%	$12,176,681.19
Delinquent Taxes	$700,000.00	$473,361.55	67.62%	$226,638.45
Late List Penalty	$315,000.00	$TBD	%	$315,000.00

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	$46,307,946.00	$38,023,318.81	82.11%	$8,284,627.36

Ms. Baker said the VTS system was down today, and they were unable to generate the VTS report.

RESULT: MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.

TAX DEPT. - RELEASE REFUND REPORT FOR DECEMBER 2021
Kim Baker, Real Estate Appraiser, filling in for Danny Isenhour, Tax Administrator, presented the release refund report for December 2021 as follows:

Tax System Refunds and Releases				
	Report Amount	Rebilled Amount	Net Release	Refund Amount
Releases (TR-304)	$3,778.89	$2,305.51	$1,473.38	$0.00

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$173.72

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

Chairman Mulwee opened the floor for questions and comments from the Board. Commissioner Taylor asked the status of the current year tax collections. Margaret Pierce, Deputy County Manager / Finance Director, said everything is on target and noted the first week of January is the Tax Office's first significant week for tax collections.

RESULT: MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.

TAX DEPT. - LATE APPLICATION FOR PRESENT USE VALUE - FORESTRY PROGRAM
Kim Baker, Real Estate Appraiser, filling in for Danny Isenhour, Tax Administrator, presented the following item:

The Tax Department has received a late application for the Present Use Value Forestry Program.

> Present Use Value (PUV) is a voluntary program that requires compliance with North Carolina General Statutes 105-277 (series). There are four different uses within PUV, Forestry (minimum 20 acres), Agriculture (minimum 10 Acres),

Horticulture (minimum 5 acres) and Wildlife Conservation (minimum 20 acres). Applications may include one or more parcels and more than one use types.

Generally, all property in NC is valued at its market value. Property that qualifies for Present Use Value classification is assessed and taxed at a reduced value based on use, location, and soil type rather than its market value. These values are recommended by the Department of Revenue and adopted in the county's latest reappraisal. The difference between the market value and the present-use value is known as deferred value. Tax on deferred value remains collectable for up to four years. Deferred taxes for the fifth year are written off. Years one through four become due with interest if the land becomes disqualified.
The list below are typical disqualification reasons.

1. Request by the owner for voluntary removal from the program.
2. Failure to have an approved application.
3. Transfer to a new owner who may qualify for the Exception for Continued Use but fails to file an application or accept the deferred liability.
4. Transfer to a relative who fails to file an application.
5. Failure to maintain sufficient acreage in production to meet the minimum size requirements.
6. Transfer of a portion of the acreage reduces the remaining acreage in production below the minimum size requirements.
7. Failure to meet the minimum average gross income requirement (agriculture and horticulture only).
8. Failure to provide a sound forestry management plan (when required).
9. Failure to meet sound management requirements for the property.
10. Conservation easement is placed on the property which prohibits commercial production of crops, and the conservation easement does not qualify for the conservation tax credit.
11. Initial applications must be filed during the regular listing period which is the month of January. Continued use applications must be filed by the new owner within 90 days of the deed being recorded with the Register of Deeds (ROD). If an application is not received timely, the parcel is disqualified.

Appeal Information:
Ownership of parcels 18434 and 18435 were transferred from Jo Ann and Charles Mull to their children: Christopher Edward Conley, Beth Conley Davis, Christopher Dillon Whisnant, Alexus Hope Smith, Robert Thomas Davis, Melissa Fender Kniceley, Jo Ann Conley Mull and Charles Mull. Typically, when a transfer like this happens, a continued use application is made, and the property continues in the PUV program. Because the continued-use application was received late, December 21, 2021, the Assessor's only option was to disqualify parcels 18434 and 18435 from the PUV Program even though it meets all other requirements.

The new owners are requesting the Board of Commissioners (Board) to accept their late continued-use application and allow them to continue in the PUV Forestry Program. The Board must decide if the reason for not applying in a timely manner demonstrates "Good Cause. (105-282.1(a1))" If the Board believes the applicants have proven good cause, they can grant authority to the

Tax Assessor to accept the continued-use application and reverse the deferred tax bills that were created for disqualification. If not, then the deferred taxes will remain due and payable, and a new application can be filed next year.

Please refer to the letter from applicant's attorney and the first page of the continued-use application which identifies the reason for filing late. If the Continued-use application whould have been received timely, it would have approved.

Acceptance of this continued-use application for the Present Use Value Forestry Program does not negatively affect the FY 21-22 Budget.

Letter from Attorney Peggy Saunders dated December 21, 2021 from the agenda packet:

Re: Re-application for PUV
Russel Thomas "Tommy" Conley and Gladys S. Conley

Property in the names of Christopher Edward Conley, Beth Conley Davis, Christopher Dillon Whisnant, Alexus Hope Smith, and Robert Thomas Davis (collectively, owner of one-third undivided interest); Melissa Fender Kniceley (one-third undivided interest), and Jo Ann Conley Mull and son, Charles E. Mull, Jr. (collectively, one-third undivided interest)
0 Steamer Lane [PIN 1766-52-6107 (REID 18434)] and 0 Pea Ridge Road [PIN 1766-72-0679 (REID 18435)]

Ladies and Gentlemen:

We are writing this letter to request review and approval of the reapplication to have these two parcels approved for the Present Use Value (PUV) Program. This property consists of two tracts of land that were conveyed to JoAnn Conley Mull, Russel Thomas Conley, Warren Wayne Conley and Mary Rebecca C. Fender in June 1988, by deed recorded in Book 748, Page 1014. Warren Wayne Conley conveyed his one-fourth interest in the property to his brother and sisters in 1993. The property has been in the Conley family since 1971 and has been in the PUV program for many years. Prior to 2020, both Jo Ann Conley Mull and Mary Rebecca C. Fender had transferred interests in the property to their children.

In November 2019, Russel Thomas "Tommy" Conley suffered a severe stroke and subsequently experienced other health issues which were exacerbated by the fact that he is a diabetic. During his recuperation, he had an injury which resulted in a wound that did not heal properly and an amputation. He spent several months at the Shaire Rehabilitation, Nursing and Assisted Living Center while he recovered from the stroke and several surgeries. During this time he and Gladys, his wife, decided to transfer the several pieces of real estate that they owned to their children and grandchildren. Three of their children are adopted, and outright gifts seemed the best way to accomplish their goals for passing their properties to their heirs without conflict. They requested a local attorney, J.R. Simpson, to prepare the deeds to make these transfers.

There was some delay in getting the deeds prepared and recorded. Tommy remained in the rehab facility for some time. In January of 2020, Gladys fell and broke her arm. Renovations had to be made to their residence to prepare it for Tommy to return home. Also, it was during this time that the Covid pandemic hit our area full force, and normal business operations were severely curtailed. Tommy and Gladys signed the various deeds in mid-March of 2020. Since Tommy was essentially homebound, the responsibility of getting the deeds recorded fell to Gladys along with the majority of the other tasks involved in managing their lives.

Gladys did not fully understand what needed to be done to obtain the tax certification from the Tax Office in order to get the deeds recorded. She was to drop off the deeds and the forms for the Delinquent Tax Certification to the Tax Office. Because of the required procedures at that time, she had to drop the forms off and wait to be called when they were ready to be picked up. Two of the deeds were stamped that day, but she was told that someone else would need to review the form for the third deed. Later she received a call that everything was okay and she could make an appointment to bring the deed back to be stamped. The next day she met the tax clerk at the door to the collections office and received the stamped deed. She understood that everything that needed to be done to have the deed recorded was completed, and she did not hear or understand that anything else needed to be done in connection with the transfer. Gladys has had significant hearing impairment for many years, and she has had difficulty hearing and understanding conversations in normal situations; telephone conversations and conversation held in open spaces or with background noises may be difficult for her to understand. It is possible that something was said that she did not hear or understand.

In all likelihood the Tax Office staff followed their normal procedures in providing information to someone requesting a tax certification for property in the PUV program; however, several factors probably affected Gladys' ability to understand the steps she needed to take. First of all, these two parcels are lands that belonged to Tommy's family. Gladys was not involved in the initial application for the property to be in the PUV program and did not have a clear understanding of what it involves. Following Tommy's stroke, he probably had limited recall of the process and effect of the application for the PUV program. Secondly, Gladys' telephone conversations and discussions with the staff from the Tax Office occurred in less than ideal circumstances for her given her hearing impairment. Very likely, the staff believed they were giving her adequate instructions, but she did not hear all the details they were giving her. She fully believed she had done everything that was required for the transfer of the properties to be completed. Thirdly, with the effects of the Covid pandemic, the health problems and other changes the family was facing, the difficulty in communication was bound to happen.

These properties are and have continued to be used for forestry purposes and should be allowed to remain in the PUV program. We respectfully request that this application be accepted and approved.

Chairman Mulwee opened the floor for questions and comments from the Board. Commissioner Taylor said he agrees with the County Manager's recommendation that this item be approved.

RESULT:	**MOVED WITHOUT OBJECTION TO THE JANUARY 18, 2022 MEETING AT 6:00 P.M.**

ITEMS FOR DECISION – NONE.

REPORTS
Chairman Mulwee reminded the Board to get their reports to Clerk Draughn for inclusion in the agenda packet for the regular meeting. He encouraged everyone to please adopt / foster a pet from the Animal Services Center, do not litter, and consider adopting a highway in 2022 as a community service project. Chairman Mulwee said county offices will be closed on January 17 in observance of Martin Luther King, Jr. Day. Further, he informed everyone that the Board's January 18 regular meeting will be held via Zoom due to COVID-19 precautions in consultation with the Local Health Director. He then reminded everyone of the following meetings:

- February 1 – pre-agenda meeting.
- February 3 – 4 – budget planning retreat.
- February 15 – regular meeting.

OTHER DISCUSSION ITEMS – NONE.

ADJOURN
Motion: To adjourn at 3:41 p.m.

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

Approved this 17th day of May 2022.

Scott Mulwee, Chairman
Burke Co. Board of Commissioners

Attest:

Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board