

**MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
SPECIAL REGULAR MEETING**

The Burke County Board of Commissioners held a special (regular) meeting on January 18, 2022 at 6:00 p.m. The meeting was originally scheduled to take place in the County Board Room, Burke Services Building, 110 N. Green Street in Morganton, N.C. However, to protect the health of all meeting participants, the in-person meeting was cancelled and a special remote meeting via Zoom, a virtual meeting / teleconferencing platform with simultaneous communication, was scheduled for the same date. All meeting participants could hear and see one another for the duration of the meeting. Chairman Mulwee executed the combined notice of meeting cancellation and notice of a special virtual meeting which was published on January 12, 2022. 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 meeting due to the global COVID-19 pandemic. A verbal roll call was conducted and 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 special meeting to order at 6:00 p.m.

INVOCATION

Pastor David Bridges, First Apostolic Church, delivered the invocation.

PLEDGE OF ALLEGIANCE

County Attorney, J. R. Simpson, II, led the pledge of allegiance to the American flag.

APPROVAL OF AGENDA

Motion: To approve the agenda as amended: added Consent Item No. 10, Clerk - Resolution Amending the 2022 Meeting Schedule, and removed Consent Item No. 5, HR - OSHA Vaccination-or-Testing Mandate.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Wayne F. Abele, Sr., Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

APPROVAL OF MEETING MINUTES

Motion: To approve the minutes of the November 2, 2021 (recessed) and November 2, 2021 (pre-agenda) meetings as written.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

PRESENTATIONS**AS - PET OF THE MONTH**

Kaitlin Settlemyre, Animal Services Director, presented Mimi, a cat, and Jake, a dog, who need their "forever" homes. Ms. Settlemyre also commented on the need for fosters / adopters at the Animal Services Center (ASC).

Chairman Mulwee encouraged everyone to consider adopting / fostering an animal from the ASC.

RESULT:	NO ACTION TAKEN.
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SCHEDULED PUBLIC HEARINGS – NONE.**INFORMAL PUBLIC COMMENTS**

Chairman Mulwee opened the floor for informal public comments. There was one (1) citizen who registered to address the Board.

Carla Kincaid, Oak Hill community, wished everyone a happy new year. She said she wanted to honor Martin Luther King, Jr., and in honoring the spirit of MLK, she summarized her community involvement. Regarding her aspirations for the world's needs, she said she continues to search her heart for what matters the most to her and she offers her time and talent in the service of others. Ms. Kincaid said she is aspiring to create the world she wishes to see, and she aspires to live in a just and equitable world, and she does what she can to make that happen. She said that is why she continues to work in the community and speak on topics such as the confederacy. Further, she noted power without love is abusive and regarding the confederate statue and flags in the county, she stated the need to step on the right side of history and noted that the community sees the Board of Commissioners in their actions. After additional comments, Ms. Kincaid thanked the BOC for the opportunity to speak and said she will see them at the next meeting.

With there being no others, Chairman Mulwee closed this portion of the meeting.

CONSENT AGENDA

At the request of the Chairman, County Manager Steen reviewed the items on the consent agenda. The consent agenda was approved by a unanimous roll call vote.

CLERK - APPOINTMENT TO THE CPCFP TEAM

This is a request to appoint 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.

Motion: To appoint 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.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

FM - APPOINTMENTS TO THE LOCAL EMERGENCY PLANNING COMMITTEE

Burke County is required to organize and maintain the Local Emergency Planning Committee (LEPC) as a requirement of the federal law known as Emergency Planning and Community Right-to-Know Act (EPCRA). EPCRA requires facilities with more than the threshold planning quantities of hazardous materials to report to the LEPC, Fire Departments, and the State Emergency Response Commission. This reporting is done through Tier II reporting on a program called E-Plan. E-Plan can be viewed by the LEPC, Fire Departments, and Emergency Services personnel. The LEPC is formed to work on the planned response and general safety measures in dealing with hazardous materials at fixed facilities and transportation routes. This committee is designed to work hand-in-hand with emergency response agencies, business and industry organizations and the general public. The LEPC is required to have a certain cross section of representation serving according to the by-laws. Six (6) seats are up for reappointment. The terms are for three (3) years. Further, the removal of Emily Poteat, representing public health in Seat No. 5, is requested due to an employment change.

Motion: 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.

To remove Emily Poteat's name from the LEPC roster and thank her for her service to the community.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

FM - RESOLUTION TO ADOPT BURKE COUNTY EMERGENCY OPERATIONS PLAN

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 we had a company review and update our plan. The plan was updated to meet the current FEMA Comprehensive Preparedness Guide, (CPG 101) V2.

Motion: To adopt Resolution No. 2022-01.

RESULT:	ADOPTED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

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Res. No. 2022-01 reads as follows:

BURKE COUNTY
RESOLUTION OF ADOPTION
EMERGENCY OPERATIONS AND ALL HAZARDS PLAN

WHEREAS, Burke County officials recognize their responsibility to provide protection of life and property before, during and after a disaster, and

WHEREAS, County officials have prepared a comprehensive plan to ensure the most effective and economical use of all resources, materials and personnel, for the maximum benefit and protection of the County's population in times of emergency, and

WHEREAS, County officials recognize that the basic principles of emergency preparedness are self-help and mutual aid; the policies, principles, concepts and procedures of the plan are designed to provide the basis for the County's emergency organizations and emergency operations, and

WHEREAS, the objectives of this plan are to incorporate all facilities and personnel of the County into an efficient organization capable of reacting swiftly and adequately in the face of disaster, and

WHEREAS, the County is committed to the coordination of such operations as the nature of the disaster dictates, whether it is to combat a local emergency or to assist other jurisdictions should they suffer an emergency.

The Burke County Board of Commissioners do hereby resolve this 18th day of January 2022 as follow:

1. To adopt the Burke County Emergency Operations and All Hazards Plan and rescind all previous versions.
2. To grant authority to the County Emergency Management Director to amend and update the plan as needed.

Adopted this 18th day of January 2022.

/s/: Scott Mulwee
Scott Mulwee, Chairman
Burke Co. Board of Commissioners

ATTEST:

/s/: Kay Honeycutt Draughn
Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board



Burke County Emergency Operations Plan

Letter of Promulgation

The Burke County Emergency Operations Plan dated January 1, 2022 is hereby authorized to be the official plan for Burke County intergovernmental emergency operations. This is an updated version in a succession of plans designed to provide coordinated city, county, State, school system and other governmental agencies and voluntary organizations' efforts prior to, during and after threat or actual natural or manmade technological disaster or hostile attack. This plan is applicable to all elements of county and city government, cooperating separate governmental agencies, and commercial, industrial, and private non-profit organizations assigned responsibilities hereunder, or engaged in, or in support of emergency operations under this plan. Periodic exercises will be scheduled to provide familiarity with emergency functions.

The signatories to this Emergency Operations Plan concur with the concepts, requirements and assignments of the basic plan to include procedural annexes, attachments to standard operating guidelines found therein.

The Burke County Emergency Operations Plan is intended to and shall be interpreted to give effect to purpose of North Carolina General Statute 166A-19, North Carolina Emergency Management Act and shall not be interpreted to increase liability for Burke County or any signatory.

This plan supersedes the Burke County Emergency Operations Plan dated July 2015.

Any signatory may withdraw its acceptance and participation in the plan by giving a 30-Day written notice filed with the County Clerk.

Date: January 18, 2022

Scott Mulwee, Chairman
Burke Board of County Commissioners

GS - FUNDING FOR SECURITY FENCE FOR 2354 US 70 IN CONNELLY SPRINGS

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.

Budgetary Effect: 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.

Motion: To approve the purchase of security fencing, including the 18" razor ribbon, for the property at 2354 US 70 in Connelly Springs and appropriate \$45,883 using water and sewer retained earnings.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

HR - OSHA VACCINATION-OR-TESTING MANDATE (REMOVED FROM THE AGNEDA)

SHERIFF - SMITH RODGERS & ALDRIDGE, PLLC CONTRACT

The current contract with Smith Rodgers & Aldridge, PLLC to provide legal counseling services to the Sheriff's Office ended in September. Permission to use \$18,806 of 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.

Suggested Motion: To appropriate \$18,806 of Narcotics and Forfeiture funds to cover the cost of the legal services contract with Smith Rodgers and Aldridge for the period of September 15, 2021 through June 30, 2022. Further, authorize the County Manager to execute the contract on behalf of the Board when received.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

TAX DEPT. - TAX COLLECTION REPORT FOR DECEMBER 2021

The Board of Commissioners is presented with the Tax Collection Report for the period between July 1, 2021, and December 31, 2021. This reflects the status of collections by the Burke County Tax Collection's Staff. This information is a supplement to the Annual Settlement Report.

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	\$2,791,078.52	53.67%	\$2,408,921.48
Current Year Taxes	\$50,200,000.00	\$40,814,397.33	81.30%	\$9,385,602.67
Delinquent Taxes	\$700,000.00	\$473,361.55	67.62%	\$226,638.45
Late List Penalty	\$315,000.00	\$154,117.94	48.93%	\$160,882.06

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

Motion: To accept the Tax Collection Report for December 2021 as presented.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

TAX DEPT. - RELEASE REFUND REPORT FOR DECEMBER 2021

Releases in value and/or refunds of taxes typically occur when:

- ☐ Taxpayers submit information that creates a reduction in value.
- ☐ Situs is corrected between counties and/or municipalities.
- ☐ Valuation appeals reduce the value for real or personal property.
- ☐ The postmark reveals a payment was timely sent.

The Board of Commissioners is presented with the following list of releases and refunds for consideration. The Net Release is a result of the Report Amount minus the Rebilled Amount.

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.

Motion: To approve the Tax Releases and Refunds for December 2021 as presented.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

The tax reports read as follows on the next page:

TR-304 BILL RELEASE REPORT DECEMBER 2021

Bill #	Taxpayer Name	Bill Date	Operator ID (Name)	Release Date	Orig Bill Amount(\$)	Release Amount(\$)	Bill Amount after Release(\$)	Notes and Rebilled Amount
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Adjustment						
0000005697-2021-2021-0000-00-REG	EDWARDS, JIMMY	7/1/2021	CONNIE HOLDER	12/1/2021	909.94	909.94	0.00	909.94
0000005697-2021-2021-0000-01-REG	EDWARDS, JIMMY	7/1/2021	CONNIE HOLDER	12/1/2021	492.97	492.97	0.00	454.97
0000045118-2021-2021-0000-00-REG	LEWIS, JEREMY A	7/1/2021	CONNIE HOLDER	12/1/2021	1,238.72	1,238.72	0.00	925.97
Subtotal						2,641.63	2,290.88	
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Duplicate Billing						
0000078870-2021-2021-0000-00-REG	FRANKLIN, RONALD EUGENE	7/1/2021	CONNIE HOLDER	12/22/2021	5.56	5.56	0.00	0.00
0024043735-2021-2021-0000-00-REG	SPORT CLIPS HAIRCUTS OF MORGANTON HEIGHTS	7/1/2021	RENEE AUSTIN	12/8/2021	366.03	366.03	0.00	0.00
0024059203-2021-2021-0000-00-REG	REECE, MITCHELL DAVID	11/10/2021	CONNIE HOLDER	12/30/2021	369.19	369.19	0.00	0.00
Subtotal						740.78	0.00	
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Release LFUF						
0000029176-2021-2021-0000-00-REG	MCCALL, STEVE LARRY	7/1/2021	AMANDA CONLEY	12/21/2021	169.41	76.00	93.41	0.00
0000050288-2021-2021-0000-00-REG	GCS PROPERTIES, LLC	7/1/2021	AMANDA CONLEY	12/17/2021	710.50	228.00	482.50	0.00
Subtotal						304.00	0.00	
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Situs Correction						
0024025286-2021-2021-0000-00-REG	BROWN, MICHAEL A	7/1/2021	PEGGY SEATON	12/28/2021	14.63	14.63	0.00	14.63
Subtotal						14.63	14.63	
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Sold/Traded						

TR-304 BILL RELEASE REPORT DECEMBER 2021

Bill #	Taxpayer Name	Bill Date	Operator ID (Name)	Release Date	Orig Bill Amount(\$)	Release Amount(\$)	Bill Amount after Release(\$)	Notes and Rebilled Amount
0024009884-2021-2021-0000-00-REG	BARE, DAVID C	7/1/2021	PEGGY SEATON	12/15/2021	244.22	53.85	190.37	0.00
0024052199-2021-2021-0000-00-REG	POSTON, STACY WAYNE	7/1/2021	CONNIE HOLDER	12/29/2021	24.00	24.00	0.00	0.00
Subtotal					77.85		0.00	
Total					3,778.89		2,305.51	
Net Release Amount							1,473.38	

NCVTS PENDING REFUND REPORT OVER \$100

DESC VTS: DECEMBER 2021

Payee Name	Primary Owner	Address 1	Address 3	Refund Type	Bill #	Refund Description	Tax Jurisd.	Levy Type	Change	Interest Change	Total Change
PLANK, SANDRA TURNER	PLANK, SANDRA TURNER	5702 ZION HILL DR	LAWNDALE, NC 28090	Adjustment >= \$100	0064174564	Refund Generated due to adjustment on Bill #0064174564-2021-2021-0000	01	Tax	\$0.00	\$0.00	\$0.00
							57	Tax	(\$201.89)	\$0.00	(\$201.89)
							57	Vehicle Fee	(\$20.00)	\$0.00	(\$20.00)
							36	Tax	\$48.17	\$0.00	\$48.17
										Refund	\$173.72
										Refund Total	\$173.72

TAX DEPT. - LATE APPLICATION FOR PRESENT USE VALUE - FORESTRY PROGRAM

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

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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.

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, Alexis 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

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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 following letter from applicant's attorney and the first page of the continued-use application for more information. If the Continued-use application would have been received timely, it would have approved.

STARNES AYCOCK LAW FIRM

STARNES, AYCOCK, HAIRE, HOGAN, SAUNDERS, RIGSBEE & McMILLEN, PLLC
118 NORTH STERLING STREET
MORGANTON, N.C. 28655-9998

THOMAS M. STARNES +
SAMUEL E. AYCOCK (1946-2016)

SUSAN L. HAIRE*
JAMES B. HOGAN
PEGGY M. SAUNDERS
KEITH W. RIGSBEE
JOHN A. McMILLEN ♦

*Retired *DRC Certified Mediator ♦ also licensed in New York

TELEPHONE (828) 437-3335
E-Mail: peggy@starneslawfirm.com
FAX (828) 437-9832
Federal Tax No. 20-5980542

December 21, 2021

Burke County Tax Office
ATTN: Present Use Value Program
110 North Green Street
Morganton, NC 28655

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, Alexis 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.

Sincerely,



Peggy M. Saunders
Attorney at Law

PMS/vrr

Cc: Mr. & Mrs. Russel T. Conley

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AV-5
Web-Fill
3-18**Application for Agriculture, Horticulture, and
Forestry Present-Use Value Assessment**

(G.S. 105-277.2 through G.S. 105-277.7)

County of Burke ☐ , NCTax Year 2021

Full Name of Owner(s) <u>Conley, Davis, Whisnant, Smith, Davis, Kniceley, Mull, Mull</u>			
Mailing Address of Owner <u>1203 Cherry Mountain Rd</u>			
City <u>Shelby</u>	State <u>NC</u>	Zip Code <u>28150</u>	
Home Telephone Number <u>(828) 446-9864</u>	Work Telephone Number <u></u>	Ext. <u></u>	Cell Phone Number <u>(704) 692-3313</u>

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: <https://www.ncdor.gov/documents/north-carolina-county-assessors-list>. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

This application is for: (check all that apply)

☐ **AGRICULTURE** (includes Aquaculture)☐ **HORTICULTURE**☒ **FORESTRY**

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
18435/1766 72 0679			47.60					47.60
18434/1766 52 6107		4.69	67.17					71.86
								0.00
								0.00
								0.00

Comments:

☐ Yes ☐ No Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County: Parcel ID: County: Parcel ID: **IMPORTANT!**

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Motion: To accept the Continued Use application for the Present Use Value-Forestry Program submitted by Christopher Edward Conley, Beth Conley Davis, Christopher Dillon Whisnant, Alexis Hope Smith, Robert Thomas Davis, Melissa Fender Kniceley, Jo Ann Conley Mull and Charles Mull.

RESULT:	APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

CLERK - RESOLUTION AMENDING THE 2022 MEETING SCHEDULE

The following resolution establishes the Commissioners' Meeting Room, Burke Services Building, 110 N. Green Street in Morganton as the new location for the upcoming budget / planning retreat in February.

Motion: Adopt Resolution No. 2022-02.

RESULT:	ADOPTED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
MOVER:	Maynard M. Taylor, Commissioner
AYES:	Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor

Res. No. 2022-02 reads as follows:

RESOLUTION AMENDING THE BURKE COUNTY BOARD OF COMMISSIONERS' 2022 MEETING SCHEDULE

WHEREAS, the Burke County Board of Commissioners adopted a resolution in December 2021 establishing its meeting schedule for calendar year 2022; and

WHEREAS, in addition to setting the meeting dates, times and locations for the pre-agenda meetings, regular meetings and budget meetings, Res. No. 2021-21 established a budget / planning retreat on February 3 and 4, 2022; and

WHEREAS, the venue and location of the budget / planning retreat was identified in Res. No. 2021-21 as the new Lake James State Park Visitor's Center in Nebo, N.C.; and

WHEREAS, construction of the new facility was supposed to have been completed in the fall of 2021; and

WHEREAS, sickness and supply chain issues attributed to the ongoing global pandemic caused construction delays; and

WHEREAS, County staff was notified that work on the venue had not been fully completed and the budget / planning retreat could not be held at the new Lake James State Park Visitor's Center as originally planned; and

WHEREAS, the Commissioners' Meeting Room in the Burke Co. Services Building in Morganton, N.C., is available on Feb. 3 and 4 at no additional cost to the taxpayers; and

WHEREAS, the retreat is open to the public and the Burke County Board of Commissioners want to comply with the North Carolina Open Meetings Law.

January 18, 2022 (Special Regular)

NOW THEREFORE BE IT RESOLVED that the Burke County Board of Commissioners' budget / planning retreat scheduled for February 3 - 4, 2022, will be held in the Commissioners' Meeting Room, Burke Co. Services Building, 110 N. Green Street in Morganton.

Adopted this 18th day of January 2022.

/s/: Scott Mulwee

Scott Mulwee, Chairman

Burke Co. Board of Commissioners

Attest:

/s/: Kay Honeycutt Draughn

Kay Honeycutt Draughn, CMC, NCMCC

Clerk to the Board

ITEMS FOR DECISION – NONE.

BOC - REPORTS & COMMENTS

Chairman Mulwee opened the floor for reports and comments from Commissioners and staff.

County Attorney Simpson provided an update on the projects he has worked on since the Board's last meeting.

Commissioner Brittain announced there are 261 children in foster care which is the highest number he can remember since he has been on the DSS Board. He encouraged everyone to consider fostering a child and noted it is a desperate need in Burke County.

Commissioner Taylor thanked the Board for voting to remove the vaccination or testing mandate agenda item.

Vice Chairman Carswell thanked county staff, especially the emergency / first responders for, for their work during the recent snowstorm. He then commented on the North Carolina Association of County Commissioners' (NCACC) Environmental Steering Committee meeting, noting that the major environmental complaint across the state is trash. He advised that Durham County recently adopted a new ordinance allowing them to issue fines for unsecured loads. Regarding water and sewer, Vice Chairman Carswell reported the State Water Infrastructure Authority is going to open their first round of grants and he has informed County Manager Steen so Burke County can take advantage of the grants. He noted when he was on that board, the County received a \$2 million grant for the Highway 18 South project. He further reported that a significant amount of American Rescue Plan Act (ARPA) funds will be coming into the State Water Infrastructure Authority and said he hopes the county can take advantage of every available water / sewer grant.

Chairman Mulwee also thanked Burke County's emergency management team for their work during the recent snowstorm. He encouraged everyone to please not litter, secure your loads, and pick up any litter they see. He asked everyone to consider adopting / fostering a pet from the Animal Services Center.

RESULT: NO ACTION TAKEN.

VACANCY ANNOUNCEMENTS**CLERK - BOARDS AND COMMITTEES VACANCY REPORT**

Clerk Draughn announced the following vacancies on county boards and committees:

- Adult Care & Nursing Home Community Advisory Committee
- Burke County Parks & Recreation Commission
- City of Morganton - Board of Adjustment (ETJ)
- City of Morganton - Planning Board (ETJ)
- Burke Senior Center Advisory Council
- Child Protection & Child Fatality Prevention Team
- East Burke Senior Center Advisory Board
- Burke County Board of Adjustment
- Council on Aging
- Burke County Board of Health
- Partner's CFAC (Consumer and Family Advisory Committee)

Chairman Mulwee encouraged interested citizens to get involved with a board or committee.

RESULT: NO ACTION TAKEN.

CLOSED SESSION – NOT NEEDED. NOT HELD.**ADJOURN**

Motion: To adjourn at 6:26 p.m.

RESULT: APPROVED [UNANIMOUS] BY A VERBAL ROLL CALL VOTE
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MOVER: Maynard M. Taylor, Commissioner

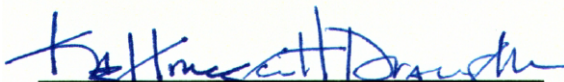
AYES: Scott Mulwee, Johnnie W. Carswell, Wayne F. Abele, Sr., Jeffrey C. Brittain and Maynard M. Taylor
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Approved this 17th day of May 2022.



Scott Mulwee, Chairman
Burke Co. Board of Commissioners

Attest:



Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board