

**MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
PRE-AGENDA MEETING**

The Burke County Board of Commissioners held a pre-agenda meeting on Tuesday, September 6, 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. The agenda, in its entirety, was posted to the County's website, www.burkenc.org, several days prior to the meeting as usual. 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.

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

PRESENTATIONS

CM - GFOA'S CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

County Manager Bryan Steen introduced the item and turned it over to Margaret Pierce, Deputy County Manager / Finance Director for further information. She introduced the Finance Department team: Pat Lunsford, Brian Niefert, Jessica Helms, Scott Cook, Kat Wright and Sarah Crouse. Jessica Whitesides was out of town. She then presented the Financial Reporting Achievement award to the whole department for their individual contributions. Jessica Helms and Scott Cook received individual awards for their efforts.



Pictured left to right: Margaret Pierce, Brian Neift, Jessica Helms, Pat Lunsford, Scott Cook, Kat Wright and Sara Crouse.

Information from the agenda packet:

The County has been awarded a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA) for its comprehensive financial report for the fiscal year ended June 30, 2021. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management. The Board is asked to recognize and congratulate the Finance Department for this accomplishment.

On behalf of the Board, Chairman Mulwee congratulated the Finance Department on receiving this prestigious award.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

AS - PETS OF THE MONTH

On behalf of Kaitlin Settlemeyre, Animal Services Director, Kay Draughn, Clerk to the Board, reported Animal Services staff will present a dog and a cat in need of its "forever" home at the regular meeting. She also responded to questions from Commissioner Taylor concerning overcrowded shelters.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

COMM. DEV. - PRESENTATION FOR STAFF RECOGNITION FOR ZONING OFFICIAL OF THE YEAR

Alan Glines, Deputy County Manager / Planning Director, presented the following information and stated his intent to recognize Mr. Bradley at the regular meeting:

Bradley Kirkley, Zoning Administrator for Burke County, serves in many capacities in the Community Development Department. In addition to zoning related matters and Shoreline Permits, Bradley also spends time with Code Enforcement complaints and follows up on individual cases. As needed, Bradley also assists

with text amendments to the County zoning ordinance. Code complaints result in an average of 280 Code Enforcement cases each year.

Bradley and Peter Minter, Senior Planner, maintain their credentials as Certified Zoning Officials (CZO) with the North Carolina Association of Zoning Officials (NCAZO). At this year's conference Bradley was awarded the NCAZO Zoning Official of the Year for 2022. Staff are very proud to recognize Bradley's hard work and dedication to the citizens of Burke County.

Bradley works under Shane Prisby, Operations Manager, and was nominated for this award by our colleague Peter Minter.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

REASON - INTRODUCTION OF NEW PRESIDENT & PUBLIC AWARENESS CAMPAIGN (PLACE HOLDER)

On behalf of Erin Kiser, the new president of REASON (Reduce Euthanasia and Spay or Neuter), Kay Draughn, Clerk to the Board, stated at the regular meeting, Ms. Kiser will introduce herself to the Board and, in an effort to raise public awareness. REASON Board Member Jeff Morse will present information on the resources the organization has to assist low-income families with spay/neuter services.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

NCDVRS - NATIONAL DISABILITY EMPLOYMENT AWARENESS MONTH (OCT.) 2022 – (PLACE HOLDER)

Kay Draughn, Clerk to the Board, reported the month of October is National Disability Awareness Month and this year's theme, "Disability: Part of the Equity Equation," recognizes the vital role people with disabilities play in making the nation's workforce diverse and inclusive. At the regular meeting, Janet Hannah, Business Relations Representative, NC Division of Vocational Rehabilitation Services, and possibly other staff members, will request approval of a proclamation declaring October as National Disability Awareness Month.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

SCHEDULED PUBLIC HEARINGS

TAX DEPT. - PRESENTATION OF 2023 SCHEDULE OF VALUE, PRESENT USE SCHEDULE OF VALUE, AND PUBLIC HEARING - 6:00 PM

John Bridgers, Tax Administrator, presented the following PowerPoint presentation:

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BURKE COUNTY – 2023 REASSESSMENT



CITY OF MORGANTON
BOARD OF COMMISSIONERS

SEPTEMBER 6, 2023

PRESENTED BY – JOHN BRIDGERS,
BURKE COUNTY TAX ADMINISTRATOR

We do it because the statutes say so.

§ 105-286. Time for reappraisal

- (1) Every county in North Carolina must reappraise all real property at least once every eight years.
- (3) Optional Advancement – a county may, at the discretion of the Board of County Commissioners, conduct an earlier reappraisal.

The North Carolina Constitution

- Article V: Finance
 - Section 2: State and local taxation
 - 1. Power of taxation.
 - The power of taxation shall be exercised in a just and equitable manner.

We do it to be fair and equitable.

REVALUATION

Why do we do it?

and

What is it?

The NC Department of Revenue

- Recommends that counties adopt, if at all possible, a four-year schedule.
- Burke County has opted to use the four-year schedule.
 - The last county-wide reappraisal was 2019.
 - The next scheduled reappraisal is 2023.

Revaluation -

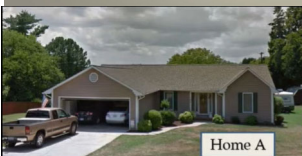
- Is not about raising someone's taxes.
- It is about ensuring
- the tax burden is fair and balanced.



Since the 2019-Revaluation

- Properties in Burke County have changed value.
- Because of inflation and the overall economy just about every property in the county has increased in value.
- Just as the price of automobiles, groceries, clothing and everything else on the market has increased, so has real estate.



		
	Home A	Home B
• 2019 value	\$206,000	\$203,000
• 2019 Taxes	\$1,432	\$1,411
• % of value	.00695	.00695
• 2022 value	\$278,000	\$419,000
• 2022 taxes	\$1,432	\$1,411
• % of value	.00515	.00336
The overall percentage of the tax burden on Home A is much greater than the tax burden on Home B		

Market Value is

- The price estimated in terms of money
- At which the property would change hands
- Between a willing buyer
- And a willing seller.

Also known as an "arm's-length transaction."

While some properties

- Have had a significant increase in value,
- Others may have had a more moderate increase.

§ 105-283. Uniform appraisal standards.

- All property, real and personal, shall as far as practicable be appraised or valued at its true value in money.
- When used in this Subchapter, the words "true value" shall be interpreted as meaning market value,

What this means is, that by state law, the county is required to appraise all real and personal property at 100% of its market value.

Estimates of Market Value

- Are established by an appraisal
- There are:
 - "Fee Appraisals"
 - "Mass Appraisals"

Fee Appraisal vs Mass Appraisal

Fee Appraisal

- Very in-depth appraisal
- Appraisers have complete access to the property
- Compares one property to several specific comparable properties
- Usually done for an individual property when obtaining a loan

Mass Appraisal

- Very general appraisal
- Appraisers only have limited – if any – access to the property
- Uses “Market areas” or “neighborhoods” to compare similar homes
- Done by the county to realign the tax values on all the properties in the county

Two more identical homes



- Adjoins livestock facility
- Next to Interstate 40
- No streetlights
- No curbs or sidewalks
- No water or sewer



- Adjoins National Forest
- Country lane or SR Road
- No streetlights
- No curbs or sidewalks
- No water or sewer

Just because one property may have “nicer” amenities, does not guarantee a higher market value. It just depends on the market.

The difficulty comes in

- When there is a great diversity of homes
- And
- Few sales.
- Fortunately, over the whole of Burke County, there have been many real estate sales, in the past two years.
- Having many sales allows the tax office to set the new tax values of homes with a greater assurance of being accurate.

Determining Value

Two identical homes



- Paved streets
- Streetlights
- Curbs and sidewalks
- Water & Sewer



- Dirt or gravel road
- No streetlights
- No curbs or sidewalks
- No water or sewer

Which home would sell for more money?



Generally, if there is a neighborhood of similar homes – all about the same age, same size, same quality- and a number of the homes sell, it's fairly easy to determine that the homes that have not sold would be about the same value as the homes that have sold.

In preparation for the 2023 Revaluation . . .

- We have found:
- The overall increase in property values is 38%.
- Land values have increased 19%.
- Building values have increased 46%.

Burke County									
Year	SINGLE FAMILY DWELLING			CONDO - TOWNHOME			ALL PROPERTY TYPES		
	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET
2022 July 31	\$ 220,000	1.30	31	\$ 185,000			\$ 190,000		
2022 June 30	\$ 225,000	1.40	27	\$ 175,000	0.70	25	\$ 185,000	5.60	56
2022 Jan 1	\$ 210,000	1.50	27	\$ 165,000	0.50	34	\$ 175,000	5.70	64
2021 June 30	\$ 195,000	1.90	36	\$ 159,500	0.80	32	\$ 165,000	7.10	88
2021 Jan 1	\$ 184,950	2.30	45	\$ 148,957	2.10	37	\$ 155,000	8.70	94
2020 June 30	\$ 186,750	2.90	51	\$ 148,750	2.90	51	\$ 151,450	10.30	82
2020 Jan 1	\$ 164,750	3.40	56	\$ 179,000	2.10	38	\$ 145,000	11.30	78
2019 June 30	\$ 155,000	4.60	58	\$ 142,750	1.80	44	\$ 137,750	13.20	80
2019 Jan 1	\$ 150,000	4.90	52	\$ 90,950	1.20	37	\$ 132,350	13.20	71
2018 June 30	\$ 143,750	5.20	93	\$ 60,000	0.40	71	\$ 130,000	13.40	115
2018 Jan 1	\$ 138,750	6.60	132	\$ 88,000	0.70	188	\$ 129,800	16.20	154
2017 Jan 1	\$ 124,600	9.20	128	\$ 111,300	2.80	113	\$ 112,500	20.90	141
2016 Jan 1	\$ 104,000	11.80	149	\$ 63,000	6.80	141	\$ 99,000	23.20	163
2015 Jan 1	\$ 97,000	18.80	154	\$ 99,000	5.10	189	\$ 92,500	30.20	162
2014 Jan 1	\$ 102,000	19.00	149	\$ 132,250	No Data	130	\$ 95,000	29.80	153
2013 Jan 1	\$ 90,000	18.50	168	\$ 135,000	5.80	143	\$ 82,500	29.00	178
2012 Jan 1	\$ 86,650	16.10	146	\$ 96,950	5.40	173	\$ 79,500	26.40	155
2011 Jan 1	\$ 95,000	18.40	151	\$ 136,500	6.00	159	\$ 89,450	30.20	190
2010 Jan 1	\$ 87,550	14.20	124	\$ 94,100	6.70	200	\$ 86,200	22.20	131
2009 Jan 1	\$ 94,200	11.60	116	\$ 105,950	No Data	227	\$ 89,900	17.70	124
2008 Jan 1	\$ 101,600	6.90	108	No Data	No Data	No Data	\$ 99,500	9.80	130

NOTES:

Information above for Burke County is taken from Charlotte Regional MLS Statistical Analysis Module (SAM). Data Parameters include: all price ranges, traditional sales type (no foreclosures or short sales), all bedrooms, all properties, all square footages, all waterfront type and all acreage sizes. Charlottestats.10thresearch.com/stats/market

Just how does a county determine the property tax rate?

The Board determines how much money they want to spend to get **Needed Expenses**:

- Schools
- Administration
- Public works, Social Serv.
- Health Dpt, Sheriff's Dpt
- Parks & Rec.
- Rainy Day Fund, etc.

The Board looks at **Estimated Income** from all sources:

- Sales Tax/ Occupancy Tax
- Reg of Deeds
- Fees & Permits / Grants
- All other anticipated income.

Then they look at the **Sum Value** of all taxable property:

- Land
- Personal Property
- Business Personal Property

Needed Expenses – Estimated Income = "The Pot"
("The Pot" is what needs to be filled by property taxes.)

The Pot / Sum Value = The Tax Rate.

Year	SINGLE FAMILY DWELLING		
	MEDIAN SALES PRICE	MONTH'S SUPPLY	AVERAGE DAYS ON THE MARKET
2022 July 31	\$ 220,000	1.30	31
2022 June 30	\$ 225,000	1.40	27
2022 Jan 1	\$ 210,000	1.50	27
2021 June 30	\$ 195,000	1.90	36
2021 Jan 1	\$ 184,950	2.30	45
2020 June 30	\$ 166,750	2.90	51
2020 Jan 1	\$ 164,750	3.40	56
2019 June 30	\$ 155,000	4.60	58
2019 Jan 1	\$ 150,000	4.90	52
2018 June 30	\$ 142,750	5.20	93
2018 Jan 1	\$ 138,750	6.60	132
2017 Jan 1	\$ 124,600	9.20	128
2016 Jan 1	\$ 104,000	11.80	149
2015 Jan 1	\$ 97,000	18.80	154
2014 Jan 1	\$ 102,000	19.00	149
2013 Jan 1	\$ 90,000	18.50	168
2012 Jan 1	\$ 86,650	16.10	146
2011 Jan 1	\$ 95,000	18.40	151
2010 Jan 1	\$ 87,550	14.20	124
2009 Jan 1	\$ 94,200	11.60	116
2008 Jan 1	\$ 101,600	6.90	108

- Mr. Fred Pearson & Mr. Emmett Curl,
- From Pearson's Appraisal Service,
- Are here to explain more specifically
- How the schedule of values were
- Developed and how the values are set.

Chairman Mulwee opened the floor for comments or questions from the Board. Mr. Bridgers responded to questions from Commissioner Taylor on the fire tax and revenue neutral.

Information from the agenda packet for reference:

For informational purposes, Tax Department Staff will do a short presentation on the reappraisal process. Then the Tax Administrator will officially present the Schedule of Values, the Present Use Schedule of Values, and respond to questions.

Background information: NCGS 105-286 requires that each county in North Carolina conduct a general revaluation at least every eight (8) years. The primary purpose of a reappraisal is to equalize the tax base between the different classes of property (Real, Personal, and Public Utility). During the period between reappraisals, Real Property Values remain basically untouched regardless of what the real estate market or economy is doing. This means in a typical economy market values increase but tax values remain the same. In accordance with NCGS 105-287, tax values can only change between reappraisals when improvements have been added to or deleted from the property or to correct a data error. Increases or decreases in tax value cannot be made for economic reasons.

NCGS 105-286(a) (2) allows the Board of County Commissioners to advance the Reappraisal Cycle. By advancing the cycle, tax values can more closely follow market trends. Burke County's last reappraisal became effective January 1, 2019. The next reappraisal is scheduled for January

1, 2023, which advances the maximum cycle four (4) years from the required date of January 1, 2027.

As part of a Reappraisal Project, a *Schedule of Values (SOV)* and a *Present Use Schedule of Values* must be developed for the Real Property and property in the Present Use Value Program, approved by the Board of Commissioners, and applied to the tax data. These schedules are comprised of cost tables for various types of structures, land, soil, and other features, along with tables for quality of construction, size, and depreciation. Values in the schedule of values were derived using various cost schedules, fee appraisals, and real estate sales in Burke County. Values for the Present Use Schedule of Values have been adopted from the recommendations of the North Carolina Use-Value Advisory Board. Schedules will be applied using the standards and rules of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 and the North Carolina Machinery Act (NCGS 105). When these schedules are applied to the tax data, the results will be tax values that represent Market Values and Use Values.

NCGS 105-317 requires the following steps for the approval of both the *Schedule of Values* and the *Present Use Schedule of Values*:

1. September 6th - The Tax Assessor presents both schedules to the Board.
2. September 7th - Publish notice informing the public that the schedules are available for public inspection and publish the public hearing notice. (Both schedules will be open for public review in the Tax Assessor's Office and on the County's website.)
3. September 20th - Conduct a public hearing on both schedules.
4. October 4th - (Conduct Special Meeting) - Request the Board to approve both schedules. Once approved, the Board will issue an order adopting each schedule and publish a notice of this order.
5. October 6th - Publish a notice saying the Board has approved the schedules.
6. October 9th - Publish a notice that the Board has approved the schedules.
7. October 16th - Publish a notice that the Board has approved the schedules.
8. October 23rd - Publish a final notice saying the Board has approved the schedules.
9. November 5th - The last day for any taxpayer to appeal either schedule to the Property Tax Commission.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

CONSENT AGENDA

BOC - RESOLUTION IN SUPPORT OF BREAST CANCER AWARENESS MONTH

As requested by Chairman Mulwee, Kay Draughn, Clerk to the Board, reported the National Breast Cancer Awareness Month (NBCAM) organization is a partnership of national public service organizations, professional medical associations and government agencies working together to promote breast cancer awareness, share information on the disease, and provide greater access to screening services. This is an annual international health campaign organized by major breast cancer charities every October. Since its inception more than two decades ago, NBCAM has been at the forefront of promoting awareness of breast cancer issues, education, and empowerment for women to increase their knowledge of the disease and to raise funds for research into its cause, prevention, diagnosis, treatment and cure.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

CLERK - REAPPOINTMENTS TO BURKE CO. PLANNING BOARD

Kay Draughn, Clerk to the Board, reported the terms of Michael Cultrera (Seat No. 2, East) and Dorian Palmer (Seat No. 5, At-large) on the Burke Co. Planning Board end September 30th. Both members desire reappointment and are eligible. The terms are for three (3) years ending September 30, 2025.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

CLERK - REAPPOINTMENT TO WPRTA

Kay Draughn, Clerk to the Board, reported the County appoints a regular member and an alternate member to the Western Piedmont Regional Transportation Authority (WPRTA). County Manager Steen is the regular member and Alan Glines is the alternate. The reappointment of both Mr. Steen and Mr. Glines for the remainder of 3-year terms ending June 30, 2025, are requested.

Western Piedmont Regional Transportation Authority					
7-Members					
Burke Co. Appoints 1 Member and 1 Alternate					
3-Year Terms					
General Statute					
Seat No.	Position	Name-Address	Term		
1	Alexander Co.				
2	Burke Co. (Regular)	Bryan Steen P.O. Box 219 Morganton NC 28680	A R R TE	7/16/2013 7/19/2016 7/16/2019 6/30/2022	
3	Burke Co. (Alternate)	Alan Glines P.O. Box 219 Morganton NC 28680	A-UT R R TE	12/21/2021 6/30/2022	

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

CLERK - APPOINTMENT OF REVIEW OFFICER FOR MORGANTON & RHODHISS

Kay Draughn, Clerk to the Board, reported Alison Adams, WPCOG Director of Community & Regional Planning, requests the designation of Teresa Kinney as the review officer for the Burke County portion of the Town of Rhodhiss. In accordance with a resolution (No. 22-19) adopted by the City of Morganton, the Board is asked to appoint Wade Griffin as a review officer for the City in the place and stead of Jesse James. The resolution in the agenda packet appoints Teresa Kinney (Rhodhiss) and Wade Griffin (Morganton) as review officers for their respective entities and removes Jesse James.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

COMM. DEV. / GS - FUNDING FOR SEWER REPAIRS AT INDIAN HILLS

Alan Glines, Deputy County Manager / Planning Director, reported the General Services Department will be applying for a grant and / or a loan (\$3 - \$4 million) for sewer pump station repairs at Indian Hills. The State has grant and loan money available for this type of work on a competitive basis. This resolution of support is a required step in the application process. Board action will be required later if the County receives a grant or a loan.

The proposed resolution reads as follows:

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, Burke County has need for and intends to construct and rehabilitate a wastewater collection system project described as the Indian Hills Pump Station Rehabilitation Project, and

WHEREAS, Burke County intends to request state loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF BURKE COUNTY:

That Burke County, the Applicant, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the Applicant will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the Applicant will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the Applicant agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of Burke County to make scheduled repayment of the loan, to withhold from Burke County any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That Kenneth B. Steen, the County Manager, and successors so titled, is hereby authorized to execute and file an application on behalf of the Applicant with the State of North Carolina for a loan or grant to aid in the construction of the project described above.

That the County Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as

contained above; and to execute such other documents as may be required in connection with the application.

That the Applicant has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

Chairman Mulwee opened the floor for comments or questions from the Board. Mr. Glines responded to questions from Commissioner Taylor concerning a recent approval of repair funds for Indian Hills pump station. He explained that ARPA (American Rescue Plan Act) funds were approved but was uncertain if the budget amendment was completed. Commissioner Abele commented on the pump station's decades worth of expensive repairs. In response to additional questions, Mr. Glines indicated the initial repair estimate is between \$3 - \$4 million and that the department planned to apply for a grant to cover the repair costs. The proposed work would include pump replacements and raising the height of the pump station itself to alleviate flooding issues. Funding from the State, if awarded, could be in the form of a grant or a loan, which would be up to the Commissioners to accept or deny, he said. If a grant is awarded, matching funds of 20 percent will be required, and work could start late next year. In response to questions from Commissioner Brittain concerning the prior approval of ARPA funds for this project, Margaret Pierce, Deputy County Manager / Finance Director, advised that the project was discussed, but nothing was approved, and staff were directed to find additional funding sources. ARPA funds could cover the grant match if the project continues to meet the guidelines, she said. Staff responded to additional questions / comments from Commissioner Taylor.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

COMM. DEV. / GS - FUNDING FOR SEWER REPAIRS FOR ISLAND CREEK

Alan Glines, Deputy County Manager / Planning Director, reported the General Services Department will be applying for a grant and / or a loan (\$1.2 million) for sewer pump station and infrastructure repairs at Island Creek. The proposed repairs included: pump replacement(s), grinder replacement, line work, and replacement of a force main line pipe. The State has grant and loan money available for this type of work on a competitive basis. This resolution of support is a required step in the application process. Board action will be required later if the County receives a grant or a loan award.

The proposed resolution reads as follows:

RESOLUTION BY GOVERNING BODY OF APPLICANT

WHEREAS, Burke County has need for and intends to construct and rehabilitate a wastewater collection system project described as the Island Creek Sewer Infrastructure and Pump Station Rehabilitation Project and

WHEREAS, Burke County intends to request state loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE BOARD OF COMMISSIONERS OF BURKE COUNTY:

That Burke County, the Applicant, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the Applicant will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the Applicant will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the Applicant agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of Burke County to make scheduled repayment of the loan, to withhold from Burke County any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That Kenneth B. Steen, the County Manager, and successors so titled, is hereby authorized to execute and file an application on behalf of the Applicant with the State of North Carolina for a loan or grant to aid in the construction of the project described above.

That the County Manager, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the Applicant has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to Federal and State grants and loans pertaining thereto.

In response to questions from Chairman Mulwee, Mr. Glines estimated the life expectancy of the repairs, if completed, to be between 20 and 30 years. He also responded to questions from Commissioner Taylor and advised that growth in eastern Burke County could occur if the sewer system was upgraded.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

FIRE MARSHAL - PROCLAMATION OF FIRE PREVENTION WEEK, OCTOBER 9 - 15, 2022

Mike Willis, Fire Marshal, reported the National Fire Protection Association has sponsored Fire Prevention week since 1922. In 1925, President Calvin Coolidge proclaimed Fire Prevention Week a national observance. Fire Prevention Week is observed annually during the week of October 9th in commemoration of the Great Chicago Fire of 1871. This proclamation supports fire prevention efforts of our citizens and local fire departments. This year celebrates the 100th anniversary of national Fire Prevention Week with the theme "Fire won't wait. Plan your

escape".

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

FM - RESOLUTION REQUESTING THE DREXEL ROAD BRIDGE BE NAMED IN HONOR OF FALLEN FIREFIGHTER JASON KEITH HENSLEY

Mike Willis, Fire Marshal, reported Triple Community Fire Department wishes to honor Firefighter Jason Keith Hensley who died in the line of duty while performing his duties as a volunteer firefighter by naming the Drexel Road bridge over Interstate 40 the Jason Keith Hensley Bridge. Following severe storms that caused damage across Burke County on October 8, 2017, Jason Keith Hensley and one other Triple Community Firefighter responded to the call of downed trees along Hwy 70 in the Drexel area. Shortly after midnight on October 9, 2017, Firefighter Hensley was reaching for a chainsaw at the rear of the fire apparatus when an impaired driver struck Hensley and the fire apparatus killing him instantly. This resolution is the final requirement for the honoree packet to be submitted to the North Carolina Department of Transportation. The Triple Community Fire Department will bear all expenses associated with the application request. Jason's widow Lydia is in full support of the naming request.

Mr. Willis also reported that three letters of support have been received. The proposed resolution reads as follows:

BURKE COUNTY
RESOLUTION SUPPORTING NAMING DREXEL ROAD BRIDGE AT I 40

WHEREAS, Jason Keith Hensley was born in Burke County, attended public schools, and graduated from East Burke High School; and

WHEREAS, a citizen of Burke County, Jason Keith Hensley, resided in the Triple Community with his wife and two sons, and served his community as a volunteer firefighter with Triple Community Fire Department; and

WHEREAS, on the evening of Sunday, October 8, 2017, a severe thunderstorm swept across Burke County causing multiple trees to fall blocking roadways across the county, Jason Keith Hensley responded with Triple Community Fire Department to remove a fallen tree on Highway 70; and

WHEREAS, while wearing proper personal protective clothing, with emergency lights activated on the fire apparatus, Jason Keith Hensley was struck by another vehicle and passed away as a result of the collision on Monday, October 9, 2017; and

WHEREAS, Jason Keith Hensley performed his duties as a Triple Community Firefighter with courage, honor and dignity and gave his life in the execution of those duties; and

WHEREAS, the Triple Community Fire Department and the family of Jason Keith Hensley wish to honor his community service by naming the Drexel Road bridge over interstate 40.

NOW, THEREFORE, BE IT RESOLVED that the Burke County Board of Commissioners hereby request the North Carolina Department of Transportation to name the bridge on Drexel Road

over Interstate 40 as the Jason Keith Hensley Bridge.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

LIBRARY - ACCEPTANCE OF NONRECURRING STATE AID & NON-STATE ENTITY AWARD AGREEMENT

Jim Wilson, Library Director, reported in the 2021 state budget, the N.C. General Assembly approved \$10,000,000 in additional, nonrecurring state aid to public libraries. This was made possible by federal funds provided to the State of North Carolina through a State Fiscal Recovery Fund Grant as part of the American Rescue Plan Act (ARPA).

The State Library of North Carolina under the direction of the North Carolina Department of Natural and Cultural Resources is to administer and distribute these funds to public libraries in North Carolina. The amount of funds for each library will be based on the same formula used by the State Library to determine the regular annual allocation of state aid to public libraries. The Burke County Public Library will receive \$81,803 of this nonrecurring state aid.

Based on the award agreement these funds may be used for "materials, salaries, equipment, and operating costs," which are consistent with allowable uses outlined in 07 NCAC 021 .0202 State Aid Grants to Public Library Fund. The NC Pandemic Recovery Office has reviewed the proposed projects and they are consistent with the allowable uses. Once the award agreement is accepted, the State Library will disburse the full amount of the award to the Burke County Public Library.

The agreement requires that funds be obligated by December 31, 2024, and spent by December 31, 2026, to avoid any reversion of funds. Unless directed otherwise, the Burke County Public Library plans to expend these funds within FY 22/23.

The library has identified the following as possible uses for these funds:

1. Additional materials shelving for the C.B. Hildebrand Public Library. Estimated cost is \$14,000.
2. Additional ebooks and print books for all Burke County Public Library locations. Estimated cost is \$40,000-\$50,000.
3. Sidewalk addition / replacement at the Morganton Public Library. Estimated cost is \$15,000 to \$20,000.

Budgetary Effect: An additional \$81,803 in state aid funds would be available to the Burke County Public Library.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

TAX DEPT. - TAX COLLECTION REPORT FOR AUGUST 2022

John Bridgers, Tax Administrator, presented the Tax Collection Report for August 2022 as follows:

Category	Annual Budget	Amount Collected YTD	% Collected	Balance to Collect
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Property Tax	\$45,800,000.00	\$30,839,401.87	67.33 %	\$14,960,598.13
Motor Vehicle Tax	\$6,000,000.00	\$1,083,253.16	18.05 %	\$4,916,746.84
Current Year Taxes	\$51,800,000.00	\$31,922,655.03	61.63 %	\$19,877,344.97
Delinquent Taxes	\$700,000.00	\$206,099.84	29.44 %	\$493,900.16
Late List Penalty	\$315,000.00	\$61,553.35	19.54 %	\$253,446.64

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	\$47,412,371.13	\$30,839,401.87	65.05 %	\$16,572,969.26

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

TAX DEPT. - RELEASE REFUND REPORT FOR AUGUST 2022

John Bridgers, Tax Administrator, presented the Release Refund Report for August 2022 as follows:

Tax System Refunds and Releases				
	Report Amount	Rebilled Amount	Net Release	Refund Amount
Releases (TR-304)	\$45,467.50	\$0.00	\$45,467.50	\$0.00

VTS Refunds Over \$100	
	Refund Amount
VTS Adjustments	\$286.84

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

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

ITEMS FOR DECISION

CLERK - APPOINTMENT OR REAPPOINTMENT TO THE BURKE CO. BOARD OF ADJUSTMENT

Kay Draughn, Clerk to the Board, reported Seat No. 4 (West) on the Burke County Board of Adjustment is occupied by Tony Yount. His term expires at the end of September, and he is willing to serve another 3-year term. The Planning Department respectfully requests the reappointment of Mr. Yount. He's been a good member and has three (3) years of experience on the Board of Adjustment.

An application was also received from Chad Barrow who is a resident of Morganton.

RESULT: MOVED WITHOUT OBJECTION TO THE NEXT MEETING ON: SEPTEMBER 20, 2022, AT 6:00 P.M.

REPORTS

Chairman Mulwee asked Board members to submit their reports to the Clerk for inclusion in the regular agenda packet. He also encouraged citizens to spay or neuter pets and to adopt or foster a pet from Animal Services. Further, he encouraged citizens to not litter, to pick up trash and to cover their loads during transit to the landfill or convenience centers.

OTHER DISCUSSION ITEMS

TAX DEPT. - FORECLOSURE REPORT

John Bridgers, Tax Administrator, reported at the last meeting he was asked to provide a report on the collection of delinquent taxes. Collections from January 2019 until August 31, 2022, totaled \$1,476,350.91 and collections for Fiscal Year 2021 - 2022 totaled \$477,537.72. He also responded to questions from the Board. Vice Chairman Carswell encouraged Mr. Bridgers and Kania Law Firm, the County's tax attorney, to continue their collection efforts on the delinquent Pine Mountain Estate properties. Commissioner Taylor also commented on the report.

	9/1/2022	6/30/2021	12/31/2020	12/31/2019	10/8/2019	7/12/2019
Total number of parcels referred	953	799	672	529	520	480
Number of taxpayers this represents	711	595	506	408	403	376
Number of closed	695	473	363	202	142	102
Number active	258	326	309	327	378	378
Active not on hold	174	228	227	241	261	295
Active parcels on hold for	84	98	82	86	119	83
# Forebearance/ Repay Agreements	20	34	32	43	46	47
# Low value / currently marketing to obtain a buyer	37	35	36	28	65	28
# Other including bankruptcy	27	29	14	15	8	8

Status of Pre-sale marketing for low-value/ difficult to sell parcels

Parcels identified as needing pre-sale marketing efforts	52	58	54	58	65	40
Number with interested buyers identified	16	23	22	30	17	12
Number waiting on an interested buyer	36	35	31	28	48	28
Forebearance Agreements negotiated to date	143		104	66	54	48
Number of Agreements still active / collecting payments	19	40	32	44	46	47
Number of Agreements terminated due to default	47	27	26	9	6	1
Amount of taxes remitted to Tax Office since start	\$1,476,350.91	\$940,262.36	\$616,696.78	\$299,164.84	\$245,707.79	\$147,173.54
Amount of taxes collected FY 2020-2021	\$424,756.35					
Amount of taxes collected FY 2021 - 2022	\$477,537.72					

**Please not that Burke Mountain Southeast parcels are only indicated as ONE parcel in the above numbers.*

Commissioner Brittain, who requested the report, said he was satisfied with the information and recommended the report be removed from the agenda. There was no objection noted.

RESULT: REMOVED FROM THE AGENDA.

ADJOURN

Motion: To adjourn at 3:54 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 16th day of May 2023.



Scott Mulwee, Chairman
Burke Co. Board of Commissioners

Attest:



Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board