

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

The Burke County Board of Commissioners held a regular meeting on Tuesday, March 19, 2024, at 6:00 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: Jeffrey C. Brittain, Chairman
Randy Burns
Johnnie W. Carswell
Phil Smith

COMMISSIONERS ABSENT: Scott Mulwee, Vice Chairman (Out of town.)

STAFF: Brian Epley, County Manager
Margaret Pierce, Finance Director/Deputy County Manager
J.R. Simpson, II, County Attorney
Kay Honeycutt Draughn, Clerk to the Board

CALL TO ORDER

Chairman Brittain called the meeting to order at 6:00 p.m.

INVOCATION

Jeff Lovitt, Retired Minister, delivered the invocation.

PLEDGE OF ALLEGIANCE

J.R. Simpson, County Attorney, delivered the Pledge of Allegiance to the American flag.

APPROVAL OF AGENDA

Motion: To approve the agenda as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

APPROVAL OF MEETING MINUTES

Motion: To approve the meeting minutes of December 4, 2023 (pre-agenda), December 19, 2023 (regular), and January 2, 2024 (pre-agenda) as written.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

PRESENTATIONS

BOC - RECOGNITION OF THE EAST BURKE HIGH SCHOOL CHEER TEAM

Sabrina Baker, Head Coach, East Burke High School, relayed that this year was the first Competition Cheerleading Team under her leadership at East Burke High School. This year the team began practicing in June and put in countless hours to perfect their skills and routine to prepare them for their competitions. They participated in UCA camp this past summer at Appalachian State University and placed 1st in the Elite Varsity Camp Routine Division receiving a superior score.



Photo credit: Alice Cline Sanders

They continued their journey by then competing at UCA Regionals where they placed 1st in the Varsity Coed Non-Tumbling Division. In December they traveled to Raleigh for the NCHSAA Cheerleading Invitational for the first time and competed in a new division which was Large Varsity Coed Non-Tumbling D2 and placed 2nd while hitting zero. Hitting zero means that the team performed their routine with zero deductions. This placement earned them a partially paid bid to High School Nationals.

After coming home from Raleigh, the work was not done, preparations for States began! The team put in the extra time on top of their regular season practices and games and on January 20th, they competed at the 37th annual NCCCA Cheerleading State Championship where they hit zero again and brought home the first State Cheerleading title for East Burke High School. They competed in the Varsity Coed Non-Tumbling D2 Division. The team also has two (2) cheerleaders who made the NC All-Region Team and will be trying out for the NC All-State team in the upcoming months. These Cheerleaders were Ariana Frye and Victoria Villegas.

The team was led by three (3) seniors: Emma Stamey, Lelann Buchanan, and Mason Davis.

Team Members:

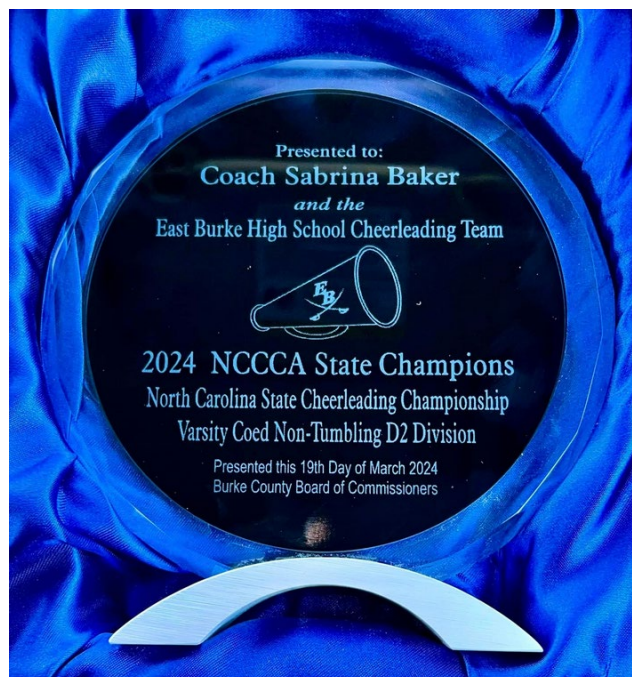
Emma Stamey
Lelann Buchanan
Mason Davis
Victoria Villegas
Ariana Frye
Kyra Crain
Olivia Villegas
Bethany Deal
Jordan Auldredge
Addyson Sanders
Peyton Toler

Piper Erskine
Audrina Buchanan
Allison Toler
Lily Severt
Isabel Rambarran
Chloe Stotts
Reagan Austin
Isabella Chrisco
Camiya Murdock-Pass

Head Coach: Sabrina Baker



Commissioner Smith disclosed his alma mater, East Burke High School, where he graduated in the class of '79. He emphasized his longstanding connection to the school system, having served in various capacities such as Assistant Principal, Principal, Coach, Bus Driver, and Student Council Advisor. Following his remarks, the East Burke High Cheer Team showcased one of their routines. Commissioner Burns, also an EBHS graduate from the class of '84, expressed his pride in the team's accomplishments.



Commissioner Smith honored Coach Baker with an award on behalf of the entire Board



Depicted in the front row from left to right: Jordan Auldredge, Audrina Buchanan, Ariana Frye, Reagan Austin, and Head Coach Baker
Depicted in the back row from left to right: Commissioner Burns, Commissioner Smith, Mason Davis, Piper Erskine, Kyra Crain, Camiya Murdock-Pass, Emma Stamey, Bethany Deal, Addyson Sanders, Isabel Rambarran, Lily Severt, Allie Toler, Lelann Buchanan, Chairman Brittain, and Commissioner Carswell

RESULT: NO ACTION TAKEN.

BOC - PROCLAMATION DECLARING MARCH AS NATIONAL SOCIAL WORK MONTH

Chairman Brittain presented the following proclamation which declares the month of March as National Social Work Month and recognizes all the good work done locally, across the state and nationally. Commissioner Smith then recognized the social workers who attended the meeting.



Depicted from left to right: Commissioner Smith, Kelly Burke, Commissioner Burns, Kathryn Hardy, Garret Smith, Jasmine Perez, Chairman Brittain, Kelly Her, and Commissioner Carswell

Motion: To approve Proclamation No. 2023-02.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Phil Smith, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

Proclamation No. 2023-02 reads as follows:

Burke County
North Carolina

Proclamation
Declaring March as National Social Work Month
Empowering Social Workers

WHEREAS, Social Workers enter the profession because they have a strong desire to help empower individuals, families, communities, and our nation to overcome issues that prevent them from reaching their full potential;

WHEREAS, Social Workers have worked for more than a century to improve human well-being and enhance the basic needs of all people;

WHEREAS, Social Workers positively touch the lives of millions of Americans each day and in a variety of places, including schools, hospitals, the military, child welfare agencies, community

centers, and in federal, state and local government;

WHEREAS, Social Workers adhere to a Code of Ethics that emphasizes advocating for fairness and equality, and acknowledging the inherent value and dignity of every individual;

WHEREAS, the 2024 Social Work Month theme, "Empowering Social Workers" embodies the need for society to support Social Workers so they can continue to do the life-affirming work they do and help address societal needs;

WHEREAS, Social Workers in turn endeavor to work throughout our society to meet people where they are and help empower people to reach the goals they wish to attain;

WHEREAS, Social Workers are the largest group of mental health care providers in the United States, working daily to help thousands of Americans overcome mental illnesses such as depression and anxiety;

WHEREAS, Social Workers are on the frontlines of the nation's opioid addiction crisis, helping people get the treatment they need and prevail over substance use disorders;

WHEREAS, Social Workers help people cope with death and grief and help people and communities recover from incredibly challenging life events, including natural disasters;

WHEREAS, Social Workers help all people, regardless of race, religion, color, national origin, age, sex or disability;

WHEREAS, the Social Work Profession is one of the fastest-growing careers in the United States, with about 728,600 social workers today and more than 53,800 more social workers expected to enter the profession over the next decade;

WHEREAS, Social Workers have continued to push for changes that have made our society a better place to live;

NOW THEREFORE, in recognition of the numerous contributions made by America's Social Workers, the Burke County Board of Commissioners hereby proclaim the month of March 2024 as National Social Work Month and call upon all citizens to join the National Association of Social Workers in celebration and support of the Social Work Profession.

Approved this 19th day of March 2024.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

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

MOW - PRESENTATION ON MEALS ON WHEELS PROGRAM

Lana Lowder, Nutrition Coordinator, Burke County Senior Services, provided an overview of the Meals on Wheels program.

Meals on Wheels   Client Testimonial "I don't know what I would do without these meals, they are such a great help. It is so nice to see the volunteers everyday, I don't get to see many people anymore". -Carolyn Davis (GH)	March for Meals Community Champions Week is March 18-22, 2024  
Frozen Program January 2020-February 2024 ➤ CARES Act ➤ Families First Act (FFCRA) ➤ Supplemental Nutrition Fund ➤ ARPA 	Meals on Wheels Referrals • Please go to www.burkenc.org there will be a link to a referral form • You can also call or email Lana Lowder Contact Information Lana Lowder 501 N. Green St. Morganton, NC 28655 lane.lowder@burkenc.org 828-430-4147 Donations ➤ Cash or Check sent to Burke Senior Center ➤ Make checks payable to Meals on Wheels Interested in Volunteering? ➤ Visit Burke Senior Center ➤ Call or Email Lana Lowder

Ms. Lowder also had a handout with additional information, which reads as follows:

 BURKE COUNTY NC SENIOR SERVICES Burke County Senior Services Burke County Nutrition Services Fact Sheet <u>History of Nutrition Services in Burke County</u> Burke County Department of Social Services (Adult Services Unit) received the Nutrition Program from Blue Ridge Community Action around 1998/1999. On July 1, 2007, the Nutrition Program was moved under the supervision of Burke County Senior Services where it remains to this date. <u>Funding</u> Home and Community Care Block Grant (HCCBG) Home Delivered Meals \$143,753 Includes 10% local match Congregate Meals \$6,641 Includes 10% local match <u>Home Delivered Meals</u> (also known as Meals on Wheels) is available Monday – Friday and is currently serving 72 clients (this number changes daily due to illnesses, hospitalizations, rehabilitation in a rehab facility, or other). There are 13 routes located throughout the County that are delivered by over 150 volunteers and staff: Burke Senior Center (Morganton) Pick Up Site • Salem- Hwy 64 W community • Oak Hill- Hwy 151 community • Buena Vista- East Morganton to Drexel • Morganton 1- Lenoir St. to Sanford Dr. • Morganton 4- Old NC 18 community to Mull Elementary • Morganton 5- Valdese Ave to E Union St. Valdese Congregate Pick Up Site • Drexel- S Main St. Oakland Ave. • Valdese 1- Pringle St SW to Laurel St NE • Valdese 2- Church St to Enon Rd • Rutherford College- Eldred St. SE to Malcolm Blvd also down Hwy 70 E East Burke Senior Center (Hildebran) Pick Up Site • Rhodhiss- Rhodhiss Rd. Hwy 70 E. Mt. Harmony Rd. • Hildebran- Old NC 10, Wilson Rd, History Airport Rd. Wilkes Grove Baptist Church (George Hildebran) Pick Up Site • George Hildebrand- Wilkes Grove Church Rd. George Hildebrand School Rd <u>Congregate Nutrition Program</u> Serves seniors the same nutritious hot meal Monday – Friday <u>outside</u> at the Teachers Cottage in Valdese. There are currently 10 participants registered with a daily average attendance of 7. 501 North Green Street ~ Morganton, NC 28655  Burke Senior Center (828) 430-4147  East Burke Senior Center (828) 397-3397  Nutrition Program (828) 430-4147	<u>Additional Funding</u> – received during the COVID-19 Pandemic were utilized to serve Frozen meals to participants in the outer lying areas of the County. These participants are also on the Home Delivered Meals waitlist. <u>Grants serving frozen program:</u> Totaling \$379,884+ Served a total of 53,839 meals from January 2020 to February 2024. • CARES Act: \$89,489 • Families First Act (FFCRA): \$76,313 • Supplemental Nutrition Fund: \$44,622 • ARPA: \$165,160 <u>Waiting List</u> There are currently 527 people on the waiting list in Burke County and this number continues to increase daily.
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Motion: To accept the report as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

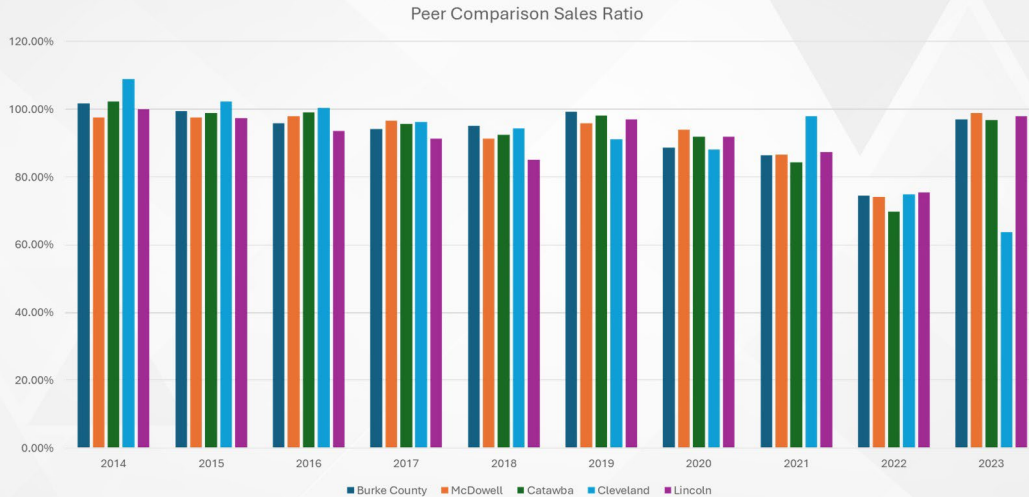
TAX - DEPARTMENTAL UPDATE

John Bridgers, Tax Administrator, presented a departmental update. Highlights of his presentation were as follows:



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POST REVALUATION - SALES RATIO



IN OFFICE - DATA REVIEWS & AUDITS

FILE REVIEW & AUDITS

Present Use Value
Elderly
Disabled Veterans
Exempt Public / Private



County staff are collectively reviewing all samples of tax accounts that operate under a current exemption to ensure continued compliance with NCDOR regulations.

FILE REVIEW & AUDITS

G.S. 105-277.1 Elderly/Disabled Homestead Exclusion • Partial exclusion program • Permanent residence of the owner, who must be 65 or older, or totally and permanently disabled • Maximum income for owner (and spouse) determined by statute (\$29,600 for 2018) adjusted annually based Social Security cost of living index • For assessment purposes, the appraised value is reduced by either \$25,000 or 1/2 the appraised value of the residence, whichever is greater

G.S. 105-277.1C Disabled Veteran Homestead Exclusion Partial exclusion program • Permanent residence of the owner, who must be a qualifying veteran (or unmarried surviving spouse) • Qualifying veteran: – Separated from service honorably or under honorable conditions – Certified by the VA as having a service-connected, total and permanent disability as of January 1 of the year of application – If deceased, either died with the disability or as the result of a service-connected condition • For assessment purposes, the appraised value is reduced by \$45,000

FILE REVIEW & AUDITS

There are three (3) uses which can qualify under PUV:

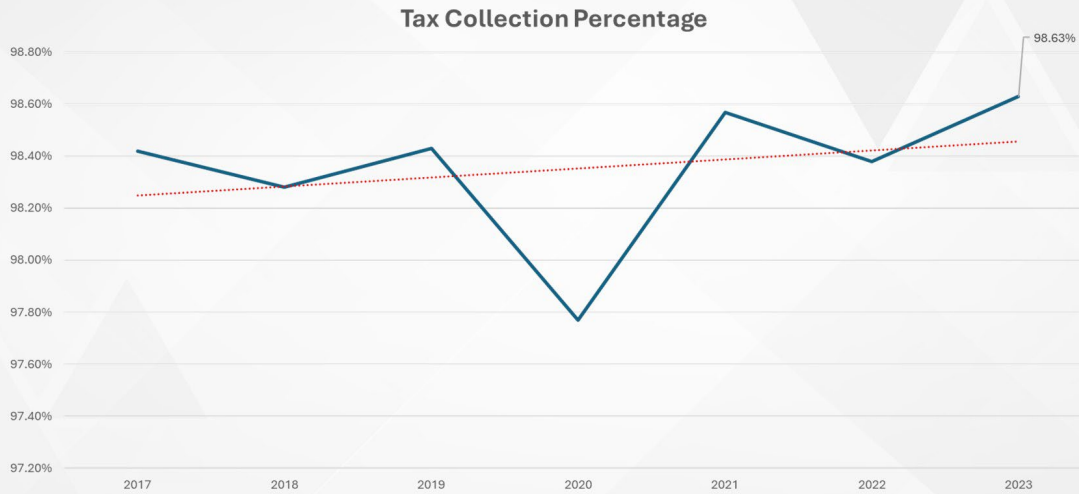
- Agricultural
- Horticultural
- Forestry

The property owner must submit an application to be enrolled in PUV. Once property is approved and enrolled, the difference between the market value tax and the PUV tax is deferred. When a property comes out of the PUV program, the taxes deferred for the current and three (3) previous years are immediately due and payable, with interest.



TAX COLLECTION RATE

IMPROVING COLLECTION RATE



ON SITE SOFTWARE TRAINING

ON SITE SOFTWARE TRAINING

Expert Training by Farragut - March 13, 2024:

Leverage Farragut's extensive expertise to empower our tax department with in-house training on maximizing software capabilities.



Optimizing Software Utilization:

Enhance efficiency and proficiency within our tax team as Farragut provides targeted guidance to unlock the full potential of our software tools.



DEED CERTIFICATION



Chairman Brittain opened the floor for questions or comments. Commissioner Smith inquired about the frequency of reviewing the present use value. Mr. Bridgers indicated that it has been a considerable duration since the last review, but assured the Board that all parcels are scheduled for evaluation, and thereafter, will be assessed on a four (4) year cycle. Mr. Bridgers responded to several follow-up questions from Commissioner Smith. Mr. Epley interjected, underscoring that taxation is primarily overseen legislatively by the NC DOR (Department of Revenue), citing The Machinery Act (General Statute § 105, Subchapter II) which encompasses all tax deferment options. Locally, the Tax Department ensures adherence to state regulations. There being nothing further, Chairman Brittain called for a motion.

Motion: To accept the report as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

SCHEDULED PUBLIC HEARINGS – NONE

INFORMAL PUBLIC COMMENTS

Chairman Brittain opened the floor for informal public comments, reminded that this segment of the meeting is designated for the Board to hear public commentary without responding, and asked speakers to limit their comments to three (3) minutes.

Jeffrey Howard, NC-181, Burke Coalition for Reconciliation (BCR) member, provided a report on a community tour conducted last month by the BCR. He expressed gratitude to the Board members who participated in the Black History Month Festival. Mr. Howard advocated for the removal of the Confederate Monument in the Courtyard Square.

Carla Kincaid, Oak Hill Community, spoke about the intersectionality of African American women and the complexities of them celebrating Women's History Month. She recited a brief history of Isabella Van Wagenen, also known as Sojourner Truth, who is an icon of the Black Liberation Movement. She spoke in favor of removing the Confederate Monument in the Courtyard Square and expressed her desire to one day see a woman on the Board of Commissioners.

Mark Small, Valdese resident, voiced opposition to the proposed megasite. He raised concerns about the absence of committed companies or signed agreements, posing questions regarding the potential duration of vacancy for the site, the certainty of increased tax revenue, and the necessity of rail services. Mr. Small referenced the environmental report opposing the addition of a rail spur to the site and expressed apprehension about the risks associated with train derailments. He complained about the addition of another industrial site considering the existing number within the County.

Dudley Greene, Morganton, expressed opposition to the proposed megasite and criticized the Board for what he perceived as a lack of transparency throughout the process. He levied criticisms towards Alan Wood, CEO, Burke Development Inc., and questioned Mr. Wood's residency status, highlighting that as a nonresident, Mr. Wood's leadership in a significant economic development project raised concerns. He noted that BDI as a private entity is not subject to the same level of scrutiny as a body of government is. Additionally, Mr. Greene voiced his opposition to the conditional rezoning slated for review by the Planning Board on March 28, 2024.

Caroline Avery, 115 Riverside Court, Burke Coalition for Reconciliation (BCR) member, reported on their most recent meeting. They had a Zoom session with Jamar Tisby, author of *The Color of Compromise*, which delves into the role of churches in addressing racism. She then expressed gratitude to the Board for their service and always striving to do what is best for the County.

Wendell Fox, 105 Emory Wood Drive, offered a response to an article published in *The News Herald*, disagreeing with County Manager Epley's commentary within it. Mr. Fox disputed Mr. Epley's statements, stating that he has only received around \$200,000 for the work he completed at the new Jonas Ridge Waste & Recycling Convenience Center. He denied allegations of abandoning the project, clarifying that work ceased due to non-payment. Additionally, Mr. Fox claimed that the County was fully aware of his lack of a performance bond.

Ann Chapman, Bridgewater Road, voiced her opposition to the proposed megasite, citing articles and videos suggesting potential uses for electric vehicles or electric vehicle battery manufacturing. Expressing concern over the environmental impact on the community, Ms. Chapman strongly opposed these industries. She also objected to the idea of getting the project shovel-ready, fearing it would result in another idle industrial park in the community.

There was no one else to address the Board; therefore, Chairman Brittain closed this portion of the meeting.

CONSENT AGENDA

At the request of the Board, Brian Epley, County Manager, reviewed the following seven (7)

items on the consent agenda, which were approved by a single motion.

CLERK - APPOINTMENT TO COUNCIL ON AGING, SEAT NO. 12

The appointment of Linda Shamblin was requested to fill vacant Seat No. 12 on the Council of Aging to complete an unexpired term ending November 30, 2026.

Motion: To appoint Linda Shamblin to the Council on Aging, Seat No. 12, to complete an unexpired term ending November 30, 2026.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

CLERK - APPOINTMENT TO BURKE CO. SMART START (PARTNERSHIP FOR CHILDREN)

Julia Terrell was the DSS Designee on the Burke County Smart Start, Inc. (Burke Partnership for Children) Board of Directors until her recent retirement from Burke County. An application from Thadd Hodge at DSS was received to complete the remainder of a term ending June 30, 2024.

Motion: To appoint Thadd Hodge (DSS Designee) to the Burke County Smart Start, Inc. (Burke Partnership for Children) Board of Directors to complete the remainder of a 3-year term ending June 30, 2024.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

HEALTH / OPIOID-VENDOR SELECTION FOR SUBSTANCE USE DISORDER RFQ

On December 18, 2023, Burke County Public Health initiated a search for proficient consulting firms to facilitate and provide consulting services for evaluating the regional ecology, offering recommendations for addressing identified regional needs, and aiding in the establishment of regional partnerships. The request for qualifications (RFQ) concluded on January 31, 2024, with four (4) submissions received. Following a thorough review and scoring process in accordance with Burke County Finance's requirements, the Fletcher Group, Inc. is the recommended vendor for this service.

Budgetary Effect: None. The funds will be allocated from The Dogwood Grant Trust Fund not to exceed the awarded amount of \$275,000.

BID #:			
2024-0131			
PROJECT:			
Consulting Services for Regional SUD Evaluation RFQ			
Vendor:	Contact:	Phone:	Email:
Fletcher Group Inc	David Johnson	606-657-4662	DJohnson@fletchergroup.org
TriWest	Cassie Morgan	314-606-2882	cmorgan@triwest.net
Community Education Group	Lee Storrow	828-337-6573	lstorrow@communityeducationgroup.org
Addiction Abatement, Inc	Mark York	754-802-7955	Mark@addictionAbatement.org

Motion: To approve the utilization of The Fletcher Group, Inc. to evaluate the regional substance use disorder recovery ecosystem as presented. To authorize the Local Health Director to negotiate and execute the contract, subject to review and / or revision by the County Attorney. If an agreement cannot be reached with The Fletcher Group, the Local Health Director in consultation with the County Manager is authorized to negotiate and contract with the second and third-ranked firms.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

JCPC - APPOINTMENT TO JCPC SEAT NO. 12

JCPC Seat No. 12 is for a student under the age of 18 and it is currently vacant. An application was received from Henry Beall, a student at Freedom High School. The unexpired term ends June 30, 2025.

Motion: To appoint Henry Beall to JCPC Seat No. 12 (student <18) to complete the remainder of an unexpired term ending June 30, 2025.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

TAX DEPT. - TAX COLLECTION REPORT FOR FEBRUARY 2024

The Board of Commissioners was presented with the Tax Collection Report for February 29, 2024, at the pre-agenda meeting. 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	\$52,699,577.00	\$51,901,501.52	98.49%	\$798,075.48
Motor Vehicle Tax	\$6,200,000.00	\$3,577,252.75	57.70%	\$2,622,747.25
Current Year Taxes	\$58,899,577.00	\$55,478,754.27	94.19%	\$3,420,822.73
Delinquent Taxes	\$700,000.00	\$537,119.06	76.73%	\$162,880.94
Penalty & Interest	\$329,000.00	\$301,198.70	91.55%	\$27,801.30

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	\$53,835,708.69	\$51,901,501.52	96.41%	\$1,934,207.17

Motion: To accept the Tax Collection Report for February 2024 as presented.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

TAX DEPT. - RELEASE REFUND REPORT FOR FEBRUARY 2024

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 of real or personal property.
- ☐ The postmark reveals a payment was timely sent.

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

VTS Refunds Over \$100	
	Refund Amount
VTS Adjustments	\$183.06

Payee Name	Address 1	Address 3	Bill #	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
SMITH, MARK ANTHONY	7889 GEORGE HILDEBRAN SCH RD	CONNELLY SPRINGS, NC 28612	0076393686	403256140	Refund Generated due to adjustment on Bill #0076393686-2023-2023-0000	Situs error	02/26/2024	01	Tax	\$0.00	\$0.00	\$0.00
								57	Tax	(\$199.10)	(\$9.95)	(\$209.05)
								57	Vehicle Fee	(\$20.00)	\$0.00	(\$20.00)
								24	Tax	\$43.80	\$2.19	\$45.99
											\$183.06	

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
\$12,416.96	\$321.11	\$12,095.85	\$0.00

Bill #	Taxpayer Name	Bill Date	Operator ID (Name)	Release Date	Orig Bill Amount(\$)	Release Amount(\$)	Bill Amount after Release(\$)
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Adjustment							
0000005677-2019-2019-0000-00-REG	SWARTZ, PHILLIP G	7/1/2019	LINDA WILBUR	2/19/2024	434.54	434.54	0.00
0000005677-2020-2020-0000-00-REG	SWARTZ, PHILLIP G	7/1/2020	LINDA WILBUR	2/19/2024	434.54	434.54	0.00
0000005677-2021-2021-0000-00-REG	SWARTZ, PHILLIP G	7/1/2021	LINDA WILBUR	2/19/2024	436.54	436.54	0.00
0000005677-2022-2022-0000-00-REG	SWARTZ, PHILLIP G	7/1/2022	LINDA WILBUR	2/19/2024	439.54	439.54	0.00
0000005677-2023-2023-0000-00-REG	SWARTZ, PHILLIP G	7/3/2023	LINDA WILBUR	2/19/2024	494.97	494.97	0.00
0000005677-2023-2023-0000-01-REG	SWARTZ, PHILLIP G	7/3/2023	LINDA WILBUR	2/19/2024	945.94	945.94	0.00
0000045154-2023-2023-0000-00-REG	CARVER, PATRICIA	7/3/2023	LINDA WILBUR	2/26/2024	6.16	6.16	0.00
0024076694-2024-2023-0000-00-REG	SWANEY, JULIE ANN	2/5/2024	LINDA WILBUR	2/5/2024	6.16	6.16	0.00
Subtotal						3,198.39	
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Billing Correction							
0000018893-2021-2021-0000-00-REG	DEPARTMENT OF TRANSPORTATION NC	7/1/2021	AMANDA CONLEY	2/5/2024	76.00	76.00	0.00
0000018893-2022-2022-0000-00-REG	DEPARTMENT OF TRANSPORTATION NC	7/1/2022	AMANDA CONLEY	2/5/2024	82.00	82.00	0.00
0000018893-2023-2023-0000-00-REG	DEPARTMENT OF TRANSPORTATION NC	7/3/2023	AMANDA CONLEY	2/5/2024	88.00	88.00	0.00
0000055790-2023-2023-0000-00-REG	BURKE CO FRIENDS FOR ANIMALS INC	7/3/2023	AMANDA CONLEY	2/15/2024	88.00	88.00	0.00
0024045724-2023-2023-0000-00-REG	STATE OF NORTH CAROLINA	7/3/2023	AMANDA CONLEY	2/8/2024	250.50	250.50	0.00
Subtotal						584.50	
TAX DISTRICT: BURKE COUNTY RELEASE REASON: Release LFUF							
0000073007-2020-2020-0000-00-REG	SMITH, HARRY LEE RIDDLE	7/1/2020	LINDA WILBUR	2/13/2024	38.92	36.00	2.92
0000073007-2021-2021-0000-00-REG	SMITH, HARRY LEE RIDDLE	7/1/2021	LINDA WILBUR	2/13/2024	47.17	38.00	9.17
0000073007-2022-2022-0000-00-REG	SMITH, HARRY LEE RIDDLE	7/1/2022	LINDA WILBUR	2/13/2024	50.17	41.00	9.17
0000073007-2023-2023-0000-00-REG	SMITH, HARRY LEE RIDDLE	7/3/2023	LINDA WILBUR	2/13/2024	52.01	44.00	8.01
0024059797-2023-2023-0000-00-REG	FOX, LARRY W	7/3/2023	LINDA WILBUR	2/12/2024	92.48	88.00	4.48
Subtotal						247.00	

TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Business Closed						
0024024967-2023-2023-0000-00-REG	WESTERN PIEDMONT REAL ESTATE LLC	7/3/2023	LINDA WILBUR	2/14/2024	34.47	34.47	0.00	
Subtotal		34.47						
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Duplicate Billing						
0024052454-2023-2023-0000-00-REG	BURKETT, KEITH	7/3/2023	AMANDA CONLEY	2/13/2024	516.65	516.65	0.00	
0024059636-2023-2023-0000-00-REG	PHILYAW, ALISA R	7/3/2023	LINDA WILBUR	2/21/2024	76.23	76.23	0.00	
Subtotal		592.88						
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Exempt Property						
0000038458-2023-2023-0000-00-REG	FIRST FREEWILL BAPTIST CHURCH OF MORGANTON	7/3/2023	AMANDA CONLEY	2/27/2024	1,181.75	1,181.75	0.00	
0000055790-2023-2023-0000-00-REG	BURKE CO FRIENDS FOR ANIMALS INC	7/3/2023	AMANDA CONLEY	2/15/2024	3,240.53	3,152.53	88.00	
Subtotal		4,334.28						
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Listed In Error						
0024044864-2023-2023-0000-00-REG	HOLT, CODY JAMES	7/3/2023	LINDA WILBUR	2/13/2024	367.36	168.00	199.36	
Subtotal		168.00						
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Not in Burke County						
0024008444-2023-2023-0000-00-REG	CARS TRUCKS & CREDIT INC	7/3/2023	LINDA WILBUR	2/14/2024	1,288.00	1,288.00	0.00	
0024047565-2023-2023-0000-00-REG	DUPUIS, JOSEPH ALLEN	7/3/2023	LINDA WILBUR	2/15/2024	15.40	15.40	0.00	
0024072669-2023-2023-0000-00-REG	HOLLAR, D WAYNE JR	7/3/2023	JOHN BRIDGERS	2/13/2024	899.36	899.36	0.00	
0024073427-2023-2023-0000-00-REG	SMITH, BERTHA R	7/3/2023	LINDA WILBUR	2/13/2024	6.13	6.13	0.00	
Subtotal		2,208.89						
TAX DISTRICT: BURKE COUNTY		RELEASE REASON: Sold/Traded						
0000076276-2023-2023-0000-00-REG	DUPUIS, JOSEPH A	7/3/2023	LINDA WILBUR	2/15/2024	30.80	30.80	0.00	
0000083131-2023-2023-0000-00-REG	MULLIS, SELMA	7/3/2023	LINDA WILBUR	2/12/2024	93.60	93.60	0.00	
0024008430-2023-2023-0000-00-REG	GEOMELD LLC	7/3/2023	LINDA WILBUR	2/14/2024	603.04	603.04	0.00	
Subtotal		727.44						
Grand Total					\$12,416.96	12,095.85	\$321.11	

Motion: To approve the Tax Releases and Refunds for February 2024 as presented.

RESULT: APPROVED [UNANIMOUS]
MOVER: Randy Burns, Commissioner
AYES: Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT: Scott Mulwee

TAX DEPT. - ORDER TO ADVERTISE 2023 DELINQUENT REAL PROPERTY TAXES

Pursuant to N.C.G.S. § 105-369, the Tax Collector shall report to the governing board the total amount of unpaid taxes for the current fiscal year that are liens on real property.

Under this statute, the Board orders the Tax Collector to advertise these tax liens on all unpaid real property. Also, a notice must be sent to the owner of record. This notice shall be sent at least 30 days before the advertisement is to be published, to the last known address. These notices state that the owner's name will be advertised if taxes are not paid in full by Friday, March 31, 2024. The Tax Office mailed these notices in February 2024 (see sample below).

Category	Tax Levy	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	\$53,835,708.69	\$51,901,501.52	96.41%	\$1,934,207.17

Category	Annual Budget	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	\$52,699,577.00	\$51,901,501.52	98.49%	\$798,075.48
Motor Vehicle Tax	\$6,200,000.00	\$3,577,252.75	57.70%	\$2,622,747.25
Current Year Taxes	\$58,899,577.00	\$55,478,754.27	94.19%	\$342,822.73

Delinquent Taxes	\$700,000.00	\$537,119.06	76.73%	\$162,880.94
Penalty & Interest	\$329,000.00	\$301,198.70	91.55%	\$27,801.30

This Delinquent Tax Notice, which is required to be sent before advertising in the newspaper, also serves as the Debt Setoff (DSO) Notice for Burke County. The Debt Setoff Notice is featured on the front page and is further explained on the reverse side of the document. This notice gives taxpayers 30 days to pay their delinquent taxes and avoid Burke County intercepting their North Carolina Income Tax refund.

[illegible]

Motion: To approve the 2023 Order to Advertise Tax Liens.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith
ABSENT:	Scott Mulwee

The Order to Advertise Tax Liens reads as follows:

ORDER OF THE BURKE COUNTY BOARD OF COMMISSIONERS
IN ACCORDANCE WITH NCGS § 105-369

State of North Carolina
County of Burke

To: John Bridgers, Tax Administrator of Burke County

You are hereby authorized, empowered and commanded to advertise tax liens on real property for failure to pay 2023 property taxes. You shall advertise said liens by publishing each lien in the local newspaper having general circulation in Burke County. Advertisement of the liens shall be made on Saturday, April 6, 2024.

This order shall be full and sufficient authority to direct, require, and enable you to advertise said tax liens in accordance with North Carolina General Statute § 105-369.

Witness my hand and official seal, this the 19th day of March 2024.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Board of Commissioners

Attest:

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

ITEMS FOR DECISION – NONE

REPORTS AND COMMENTS

Chairman Brittain opened the floor for reports and comments from Board members and professional staff. County Manager Epley commended the Board for their energy and preparation during the budget work session, announcing that the recording would be uploaded to the BurkeCountyNC YouTube channel for those unable to attend in person. Commissioner Smith announced that, although absent from the work session due to health reasons, he met with Mr. Epley today to receive a recap. He also praised the East Burke High School girls' basketball team for their participation in the state championship. Commissioner Burns echoed Commissioner Smith's sentiments, commending the EBHS girls' basketball team and expressing gratitude to Mr. Epley, Clerk Draughn, and staff for their efforts in organizing a successful budget retreat. Chairman Brittain, an NC State University alumni, congratulated the basketball team for their ACC championship victory. He then shared information on upcoming meetings, community events, and holiday office closures, in addition to inviting youth groups to sign up to lead the Pledge of Allegiance at Commissioners' meetings.

RESULT: NO ACTION TAKEN.

VACANCY ANNOUNCEMENTS

CLERK - BOARDS AND COMMITTEES VACANCY REPORT

Kay Draughn, Clerk to the Board, announced the following vacancies on county boards or committees as follows:

- Adult Care & Nursing Home Community Advisory Committee
- City of Morganton - Board of Adjustment (ETJ)
- City of Morganton - Planning Board (ETJ)
- Burke County Board of Health
- Hickory Regional Planning Commission
- Drexel Planning Board - ETJ Alternate
- Burke County Board of Adjustment

RESULT: NO ACTION TAKEN.

CLOSED SESSION

RESULT: NOT NEEDED; NOT HELD.

ADJOURN

Motion: To adjourn the meeting at 7:04 p.m.

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Jeffrey C. Brittain, Randy Burns, Johnnie W. Carswell and Phil Smith

ABSENT: Scott Mulwee

Approved this 16th day of July 2024.



Scott Mulwee, Vice Chairman
Burke Co. Board of Commissioners

Attest:



Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board