

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

The Burke County Board of Commissioners held a regular meeting on Monday, March 17, 2025, at 6:00 p.m. in the Commissioners' Meeting Room, Burke County Services Building, 110 N. Green Street, Entrance E, in Morganton, North Carolina. 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. Pursuant to Resolution No. 2024-17 adopted and effective on August 20, 2024, the Burke County Board of Commissioners conferred upon itself all the power, duties and responsibilities of the Board of Health and the Social Services Board. Those present were:

COMMISSIONERS: Jeffrey C. Brittain, Chairman
Phil Smith, Vice Chairman
Brian Barrier
Randy Burns
Mike Stroud

STAFF: Brian Epley, County Manager
Margaret Pierce, Finance Director / Deputy County Manager
Dylan Laws, Wilson, Lackey, Rohr & Hall P.C.
Kay Honeycutt Draughn, Clerk to the Board

CALL TO ORDER

Chairman Brittain called the meeting to order at 6:00 p.m. He also extended condolences to Commissioner Burns on the passing of his uncle.

INVOCATION

Matt Matthews, Co-Pastor, Waldensian Presbyterian Church, delivered the invocation.

PLEDGE OF ALLEGIANCE

Boy Scouts of America, Troop 197, Glen Alpine, led the Pledge of Allegiance to the American flag.



Depicted from left to right: Eli Roper, Commissioner Stroud, Axil Scherpenisse, Matthew Soentgen Jr., Commissioner Burns, Eli Scherpenisse, Michael Chatham, Matthew Soentgen Sr., Noah Soentgen, Chairman Brittain, Cyrus Scherpenisse, Commissioner Barrier, and Vice Chairman Smith.

APPROVAL OF AGENDA

Motion: To approve the agenda as amended, with the addition of Decision Item No. 6, Resolution Authorizing Litigation & Settlement.

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

APPROVAL OF MEETING MINUTES – NONE

PRESENTATIONS

CM - DISASTER RECOVERY UPDATE

As it has been just over 150 days since Western North Carolina was devastated by the impact of Hurricane Helene, Brian Epley, County Manager, presented an update on the ongoing recovery efforts in Burke County, the highlights of which were as follows:



Presentation by Brian C. Epley, County Manager

By the Numbers

- \$352.6 million approved to 152,000 households and individuals beginning their recovery. That includes money to help rent a home or apartment as survivors begin their recovery.
- \$348 million in Public Assistance funding approved to support community recovery.
- The U.S. Small Business Administration is still accepting low-interest loan applications. To date 15,000 loan applications have been received, with 3,144 approved for more than \$255 million. Of that, \$99.8 million in low-interest disaster loans have been paid directly to North Carolina survivors.
- FEMA is providing multiple temporary housing options to meet North Carolinians' individual needs. The first step to receiving housing assistance is applying with FEMA.

More than 2,620 households are using Transitional Sheltering Assistance hotels and motels.

155 households have been placed in temporary housing units provided by FEMA Direct Temporary Housing Assistance.

- FEMA has contracted with 20 commercial parks to be able to place units and the agency is working with one other park for potential contracting purposes.

- FEMA has awarded more than \$13.9 million for repair or replacement of roads and bridges to 4,000 families.

More than 3.7 million cubic yards of debris has been removed from public rights of way by FEMA and the U.S. Army Corps of Engineers and contractors.

Day 171

- The Disaster Recovery Center at the Foothills Education Center had **approximately 3,500 total visits**.

Individuals and Housing Program Assistance

IHP	
Registrations	13,305
Eligible	7,894
Eligible Percentage	59%
Amount Awarded	\$14,602,722.45
HA	
Registrations	7,737
Eligible	712
Eligible Percentage	9%
Amount Awarded	\$4,233,741.71
Destroyed Owners	Destroyed Renters
24	18



Current Status - Debris Removal

FEMA Requirements:

Monitoring of the debris removal operations is required. For FEMA to determine the eligibility of debris removal operations, the County must provide debris types, quantities, reduction methods, and pickup and disposal locations. FEMA requires the County to monitor all contracted debris operations to document this information and ensure that its contractor removes eligible debris. The applicant may use force account resources (including temporary hires), contractors or a combination of these for monitoring.

Private Debris Management Contractors:

The county has contracted with Debris Tech for tagging and SDR for Debris Removal.

Debris Sites

We currently have 3 Debris Sites where Debris is hauled and properly removed.

Debris Sites

- Temporary disaster debris staging/storage areas are required in order to handle the large amounts of debris generated after a storm.
- The first staging site was permitted through our County landfill.
- 2 Alternative sites have been acquired: Burke County Fairgrounds, and a site off of Jenkins Rd. in Salem, NC.



Landfill Sites 1 & 2



Burke County Fairgrounds



211 E. Fleming

Debris Removal



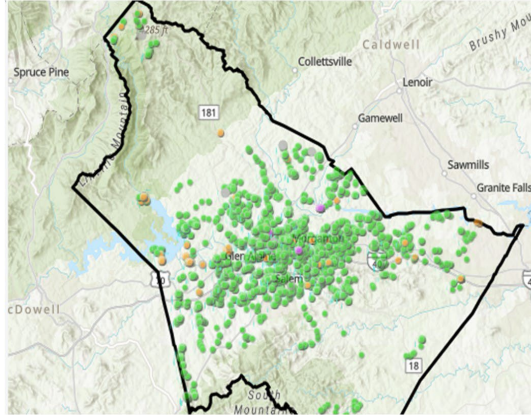
270K Cubic Yards

To date 270,000 Cubic Yards of Debris have been removed from Burke County. We believe that is substantially complete.

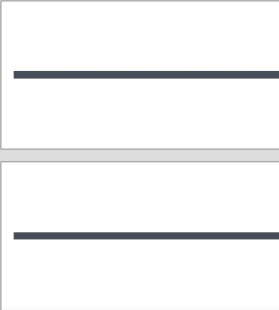


25 (+) Trucks

On average, we have averaged more than 25 trucks going out daily for debris removal. This includes trucks for vegetative debris, commercial and demolition, as well as pick-up for white goods.



Trucks Today	Trucks Today	Removal Today (CY)	Removal Today (CY)
14	25	241.4	269.6k



● Gated Communities

Public vs. Private Areas:

Disaster Recovery guidelines focus on clearing debris in public spaces. For gated communities, access can be restricted, requiring coordination with private entities (homeowner associations) for entry.

FEMA & State Policies:

Debris removal may be extended to private areas if it impacts public safety. Local governments may need to negotiate access with community associations or homeowners to ensure cleanup compliance.

Gated Community Process

SDR
RIGHT OF ENTRY AGREEMENT – PRIVATE ROADS; GATED COMMUNITIES

I, _____, the owner(s) of property located at:
Address: _____ City/Town: _____
County: _____ State: _____
Zip Code: _____

do hereby grant and give freely and without coercion, the right of access and entry to _____ (gated community) to SDR, its agencies, contractors, and subcontractors for the purpose of removing and clearing any or all storm-generated water, debris, or other debris from the above named road or community.

It is fully understood that this grant is not an obligation to perform debris clearance. The undersigned agrees and warrants to hold harmless _____ County, the State of North Carolina, the Federal Government, its agencies, contractors, and subcontractors for damage of any type, whatsoever, either to the above described property or persons situated thereon and hereby releases, discharges, and waives any action, either legal or equitable that might arise out of any activities on the above described property. The property owner(s) will mark any storm damaged sewer lines, water lines, and/or other utility lines located on the described property. The undersigned shall be held harmless of the same by all parties.

Duplication of Benefits: Most homeowner's insurance policies have coverage to pay for removal of storm-generated debris. I understand that Federal Law (42 U.S.C. 5155 et seq.) requires me to reimburse (eligible applicants) the County the cost of removing the storm-generated debris to the extent covered in my insurance policy. I also understand that I must provide a copy of the proofstatement of loss from my insurance company to the County. If I have received payment or will receive payment for debris removal from my insurance company or any other source, I agree to fully and solely accept payment and reimbursement of loss to the County. I understand that all disaster related funding, including that for debris removal from private property is subject to audit.

(If the above, have not, I will, _____) received any compensation for debris removal from any other source including Small Business Administration (SBA), National Resource Conservation Service (NRCS), private insurance, individual and family grant programs or any other public assistance program. I will report for this property any insurance settlements for debris removal that has been performed at government expense.

For the consideration and purposes set forth herein, I set my hand this _____ day of _____, 2024.

Owner (Signature): _____
Name: _____
Telephone Number: (____) _____
Address: (Street) _____
(City, State, Zip Code) _____

Witness (Signature): _____
Name: _____
Phone Number: _____

County Representative (Signature): _____
Name: _____
Phone Number: _____

Department or Contractor Name: _____ Southern Disaster Recovery, LLC

99 Sons Drive, Greer, SC 29615 ☎ 864-469-9376 fax 864-469-9642
www.sdrsc.org

Identified Communities

- Long Arm
- Paradise Harbor
- Wilderness Edge Subdivision
- High Peak Estates
- Silver Creek Springs
- Laurel Ridge
- Pisgah Preserve
- Harbor Ridge
- Lake Vista
- Pine Mountain
- Enclave
- Upper Creek Community
- Silver Creek Plantation
- Paddy's Creek Gate Code
- River Club Gate Code
- Lake Rhodhiss Estates

Debris Removal Process....

- **Obtain Signatures:**
 - Get signed authorization letters from official community reps.
- **Access Gate Codes:**
 - Secure gate codes for restricted areas.
- **Collaborate with SDR:**
 - Work with SDR to manage tagging and debris removal.

Home Mitigation Block Grant



Steve McGugan

Assistant Director - Hazard Mitigation

Hazard Mitigation Grant Program (HMGP): Reducing Future Risks After Disasters

- County residents can receive funding to make their homes more resilient through home projects that reduce the long-term risk and impacts of natural hazards, such as floods, wildfires, and storms.
- The Hazard Mitigation Grant Program (HMGP) is a FEMA-funded initiative aimed at reducing or eliminating future damages and losses following a disaster. While federally funded, the program is managed in North Carolina by the Department of Public Safety's Division of Emergency Management.

For property owners, HMGP offers funding for various mitigation strategies, including elevation, home mitigation reconstruction, and acquisition.

- The **elevation project** raises the home as is, demolishes the old foundation, and builds a new foundation that raises the first floor approximately 2 feet above the 100-year flood elevation. In this project, the homeowner is provided temporary lodging while work is done on the home, nothing is moved out of the home.
- The **mitigation reconstruction project** is used when it is determined a home cannot be raised due to the home's instability. The program will move out all the household furnishings and store them, provide temporary lodging, demolish the old home, build a new foundation at 2 feet above 100-year flood elevation and build a new home on the foundation. These are contractor grade homes, no custom furnishings.
- The **acquisition project** buys the property from the homeowner, at the value of the property the day prior to the disaster, once the homeowner relocates, the home is demolished, and the property remains as greenspace into perpetuity.

In all three of these projects, FEMA provides 75% of the cost and the state pays the 25% match, **there is no cost to the homeowner**. The program does not have an income requirement and is intended to assist all of those impacted by the disaster.

Participation in the program is entirely voluntary and property owners may withdraw their applications anytime.

2025 Tax Value Impairment

Tax Reassessment of Disaster-Damaged Property

Form Distribution

A form was included with the January 2nd tax bills. Citizens with property damage are working through the informal appeal process.

Review & Reevaluation

Appraisers will conduct site visits for property reevaluations using the percentage of completion methodology.

Completion Timeline

The county aims to complete the lost property value assessment by the end of March.

28 Affected	147 Minor	234 Major	9 Destroyed
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2023 INFORMAL APPEAL FORM

DATE OF NOTICE	PROPERTY DATA	APPEAL	APPEAL NUMBER	PROPERTY DESCRIPTION
DATE OF NOTICE	PROPERTY DATA	APPEAL	APPEAL NUMBER	PROPERTY DESCRIPTION

The Burke County Tax Office acknowledges the significant impact of Hurricane Helene on our community in September 2024. Please note that by North Carolina General Statutes property taxes are based on the property value as of January 1st of each year. Real estate property values are as of the most recent county-wide reappraisal. If there are no changes to the property such as new construction of a house or building, the raising of an existing structure, additions of a porch, deck, or new rooms, or major remodeling or upgrades, the property value will not change until the next county-wide reappraisal.

The current real estate values for Burke County were established as of the last county-wide reappraisal on January 1, 2023.

If you sustained structural damage from Hurricane Helene that is unrepaired, as of 1 January 2023, please use this sheet to inform the County Tax Office. Appraisal staff from the Tax Office will review your situation and make any necessary adjustments to your property's assessed value because of hurricane damage.

By reporting structural damage to the Tax Office from the hurricane you can help ensure accurate property tax assessments for the upcoming year.

IF YOU AGREE WITH YOUR VALUE, YOU DO NOT NEED TO DO ANYTHING. If you wish to appeal your appraised value, please do so within 30 days of the date of this Notice using this form. Your appeal must be in writing.

OPINION OF VALUE:

What is the most probable price this property would sell? \$ _____

Date of Purchase: _____ Purchase Price: \$ _____

What is the basis for your opinion of value?

____ Recent Purchase ____ Recent Appraisal ____ Comparable Sale ____ Recent Construction ____ Hurricane Damage

BUILDING INFORMATION: Residential ____ Commercial ____

Please indicate the real property improvements that were damaged or are incorrectly listed on your property:

Living/Heated Area: _____ Porch: _____ Outbuilding: _____

Garage: _____ Deck/Patio: _____ Other: _____

ADDITIONAL INFORMATION THAT SUPPORTS THE OWNER'S OPINION OF VALUE: (Use additional sheets if necessary)

Please provide Photographs of the storm damage and any supporting documentation including bills and contractors' estimates with this form.

OWNER'S CONTACT INFORMATION (required)

Name: _____ Daytime phone: _____

Cell phone: _____ Email address (please print clearly): _____

AFFIRMATION: Under penalty prescribed by law, I hereby affirm to the best of my knowledge and belief all information submitted on this Informal Appeal form, including any accompanying statements, documents, or other information, to be true and complete.

Signature of Owner: _____ Date: _____

• 695 Total Informal Value Appeal Applications Received

- \$5 – 6M in impaired residential value
- \$20 – 25M in impaired commercial value

Burke County – FEMA Public Assistance Program

Burke County FEMA Public Assistance Cost Reconciliation and Application

• Category A.....	\$4.5M	(ROW Debris)
• Category B.....	\$ 600k	(Emergency Operations)
• Category E.....	\$ 5k	(Building Improvements)
• Category F.....	\$ 5k	(Dobson Knob Tower)
• Category G.....	\$ 5k	(Parker Rd/Simpson Park)

Emerging Issues & Next Steps



● Waterway Debris

- Debris from waterways that is necessary to eliminate an immediate threat to life, public health and safety or improved property is eligible for removal.
- There are 2 Options for waterway removal, **Option 1** -is to follow our process for debris removal contracting with a debris management consultant, or **Option 2** – is to use the U.S. Army Corps of Engineers.

Waterway Debris

Site #1 - Waterway Debris Pictures



Debris Type
Vegetative

LAT	35.742463
LON	-81.835506

Description
Debris is against the right embankment. Debris is submerged.

PROJECT COST ESTIMATE

Each site's imagery is meticulously analyzed to estimate the costs associated with debris removal and the necessary monitoring processes. The primary cost components are broken down into several key categories: embankment length, debris removal and disposal, and monitoring and documentation. The estimation methodology follows a structured approach using standardized rates and site-specific classifications.

Debris Removal Cost Calculation
The cost of debris removal is calculated by applying a unit rate of \$25 per cubic yard (CY) for the removal and disposal of debris. The total cubic yards of debris are determined based on the site's classification—Light, Medium, or Heavy—each of which has a predefined estimated debris volume. For instance, sites classified as "Light" typically generate 1,200 cubic yards of debris per mile, while "Medium" sites yield an estimated 3,000 cubic yards per mile, and "Heavy" sites produce approximately 5,000 cubic yards per mile. These values are used as proxies for the quantity of debris to be removed for the purpose of cost estimation.

Embankment Length and Waterway Calculation
Waterway lengths are derived using the centerline of the waterway, providing an initial measurement of the affected area. However, the cost calculation incorporates the embankment length along both sides of the waterway, which is critical for determining the scope of debris removal along the banks. The embankment length directly impacts the cost, as both the left and right sides of the waterway may require debris clearance. Each linear foot (LF) of embankment is priced at \$17, which serves as the basis for estimating the total cost of debris removal along these segments.

Monitoring and Documentation
In addition to debris removal, each site requires a monitoring and documentation component to track the progress of debris removal and ensure that regulatory standards are met. The cost for these services is calculated as 30% of the total debris removal cost. This percentage covers the cost of assessing the site conditions, conducting routine inspections, and documenting the operation's progress for compliance purposes.

Total Estimated Cost Breakdown
The overall cost estimate for each site is determined by aggregating the debris removal costs (calculated based on the cubic yard volume and embankment length) and the monitoring costs (calculated as a percentage of the removal costs). The debris classification (Light, Medium, or Heavy) plays a critical role in determining the total volume of debris to be managed, while the embankment length impacts both the removal cost and the extent of monitoring required.

Site Review and Classification
Each site undergoes a detailed review where it is assigned a debris classification based on visual inspection and remote sensing imagery. These classifications—Light, Medium, or Heavy—are pivotal in determining the anticipated debris volume, which then informs the overall cost estimation process. The classifications are not only qualitative, but also quantitative in nature, as they provide a direct link between the site's debris condition and the assumed volume of material to be cleared per mile.

Application of the Cost Model
The resulting cost model is applied across all sites, with adjustments made for local factors such as accessibility, environmental sensitivity, and specific regulatory requirements. The model ensures that each site's debris removal and monitoring costs are estimated accurately, providing a reliable basis for budgeting and proper planning.

Removal & Disposal	\$231,975
Linear Embankment	\$442,000
Debris Monitoring	\$202,500
Total	\$876,475



Private Property Debris Removal (PPDR)

FEMA PPDR stands for **Private Property Debris Removal**. It's a program that helps remove debris from private properties after a disaster. The goal of PPDR is to protect public health and safety, and to help the community recover from an economic impact.



Private Property Debris Removal (PPDR)

- Removal of potentially eligible storm-generated debris from private property, private roads and/or driveways
- Demolition of hazardous structures
- Eliminates immediate threats to life, public health, or safety
- Eliminates immediate threats of significant damage to improved public or private property
- Vegetative debris
- Construction and demolition debris
- White goods (household appliances)
- Household hazardous waste

WATERWAY OPTIONS

Option 1

Private Debris Management Contractors

Pros:

- Quick mobilization, customizable to county needs.
- FEMA-compliant processes for reimbursement.
 - 100% for 180 Days (currently at 157 days)
- Scalable resources for large/complex projects.

Cons:

- Financial Exposure (ie. 90/10 Split).
- Requires county oversight to ensure compliance.

Option 2

U.S. Army Corps of Engineers (USACE)

Pros:

- Expertise in clearing navigable waterways.
- They will take care of preapproval and authorization to access private properties
- Simplifies FEMA coordination and public trust.

Cons:

- Hands-off approach, giving county less influence with regards of timing.

Progress....

On March 3rd, 2025, the Burke County Board of Commissioners gave direction to staff to request assistance of the U.S. Army Corps of Engineers (USACE) for both waterway debris removal and private property debris removal (PPDR).

The request was submitted on March 4 at 16:10. Burke County staff had previously held a meeting with Mark Cardwell (USACE) on February 10th.



NC Department of Public Safety
EMERGENCY MANAGEMENT

Josh Stein, Governor Eddie M. Rutledge Jr., Secretary
William C. Ray, Director

MEMORANDUM

TO: Local Emergency Management Agencies

FROM: William C. Ray, Director & Deputy Homeland Security Advisor
North Carolina Division of Emergency Management

DATE: 28 February 2025

SUBJECT: U.S. Army Corps of Engineers Debris Removal Tasking

The State of North Carolina requested support from the U.S. Army Corps of Engineers (USACE) on 8 October 2024 to assist with clearance and removal of disaster-related debris in the declared disaster area.

To date, USACE has obligated contracts for over \$475 million and they estimate an additional \$400-600 million is required to complete already assigned missions.

With the current expiration of the 100% federal cost share on 27 March 2025, the State of North Carolina needs to evaluate any additional taskings to USACE to ensure the missions are both cost effective and meet the timelines and needs of the local community.

Effective 28 February 2025, we will need to officially scope and formally mission assign USACE for any new mission requests. We will need to assess all new requests prior to tasking USACE to ensure the needs of the respective community are met and in an efficient, cost-effective manner.

Jurisdictions wishing to engage USACE for support, for new missions or to shift missions from another contractor, should make a request in writing to their NCEM Public Assistance Grant Manager. NCEM will work with USACE on scoping, cost estimates, and then work with the local jurisdiction to make a determination on the request.

Our focus remains supporting local jurisdictions across the impacted area in all aspects of response and recovery. Please address any questions or concerns to NCEM Recovery Public Assistance Manager, James Banker at job.banker@ncdps.gov.

Questions

Chairman Brittain opened the floor for questions or comments. Mr. Epley responded to a clarifying question from Commissioner Stroud regarding waterway debris cleanup and Commissioner Burns about construction waste. There being no further discussion, Chairman Brittain opened the floor for a motion.

Motion: To accept the report as presented.

RESULT: APPROVED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

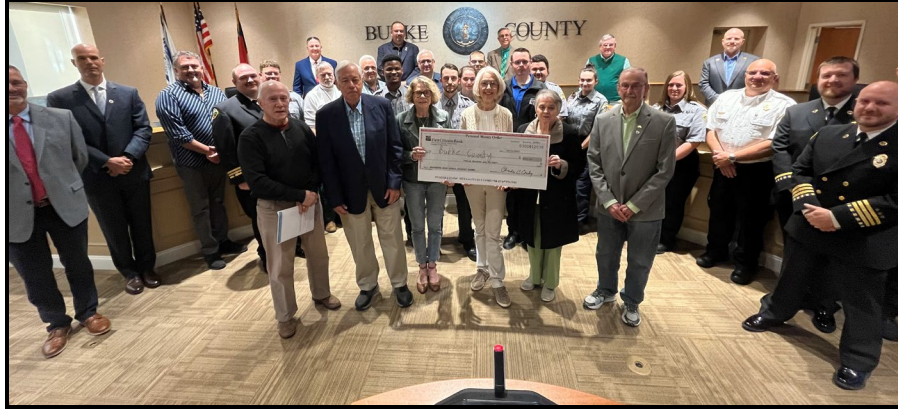
AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

BOC - DONATION FROM MORGANTON HIGH SCHOOL WILDCAT ALUMNI ASSOCIATION

Robert Patton and other representatives from the Morganton High School Wildcat Alumni Association presented a \$500 donation in appreciation of the exceptional community support provided by county employees during Hurricane Helene and the recovery process. Chairman Brittain invited county staff who were in the audience to participate in getting a commemorative photo with the Alumni Association.

Budgetary Effect: \$500 increase in revenue.

This space is intentionally left blank.



After taking a commemorative photo, Chairman Brittain opened the floor for a motion.

Motion: To accept the \$500 donation from the Morganton High School Wildcat Alumni Association as presented.

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

EMS - RECOGNITION OF LIFE SAVERS

James Robinson, EMS Director, requested recognition for several Emergency Services staff members for their exemplary lifesaving actions during recent emergency incidents. These dedicated individuals responded swiftly and skillfully to critical situations, providing essential medical care that resulted in positive outcomes for patients in urgent need.

 BURKECOUNTY EMS Recognition and Appreciation	 FOCUS AREA 1: COMMUNITY ADVANCEMENT To invest in cultural capital and advancement strategies that promote participative governance that elevates a community to live, work and play – while also positioning Burke County as a community of choice. FOCUS AREA 4: FISCAL STEWARDSHIP Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources. FOCUS AREA 2: ECONOMIC GROWTH & SUSTAINMENT Promotion of Burke County as a business and economic center in the region through recruitment of new industry, creating a healthy business climate for existing businesses. FOCUS AREA 5: EMPLOYER OF CHOICE To promote a professional value-based employee centric workplace that promotes innovation, performance, and integrity, and differentiation. FOCUS AREA 3: PUBLIC SAFETY & WELL BEING To ensure the safety of our residents through efficient and effective public safety agencies.
EMS Leadership Team BC EMS operates on 4 shifts Each shift works a 24/72 schedule and is led by:    Shift Captain Shift Lieutenant Training Sergeant • 3-4 Field Training Officers (FTOs) on each shift help work with new employees and students 	Saving Lives: Impact of Early CPR https://www.sca-aware.org/about-sudden-cardiac-arrest/latest-statistics Key Facts: 1,000 people suffer sudden cardiac arrest every day—across all ages. 10% survive to hospital discharge after EMS treatment. - Only 7% have a good functional recovery post-event. - Most cardiac arrests happen outside the hospital (OHCA). What Makes a Difference? - Early 911 activation - Bystander CPR & First Responder CPR = Higher Survival Rates North Carolina Leads the Way! 42.9% Bystander CPR Rate – Among the highest in the U.S.! <i>Every second counts—learning CPR saves lives!</i> 

CPR & ROSC 3 CPR Successes through partnership! 12/06/2024 Roses Shopping Center - Sudden cardiac arrest of a male patient, bystander CPR initiated, ROSC obtained, STEMI recognized, patient transported to Frye Regional for cardiac care. Positive outcome for patient with no deficits. 01/28/2025 Cardiac Arrest at Home - Female patient in a car was on their way to the hospital when she went into cardiac arrest. CPR by EMS crew, ROSC obtained, patient transported to UNC Blue Ridge Morganton with Station 68 personnel assisting in driving the crew to the hospital. 02/05/2025 911 activated for a male patient with unknown problem. MDPS initiated CPR. EMS and First Responders arrived for patient care. ROSC was obtained; patient transported to UNC Blue Ridge Morganton.	Childbirth It's a BOY! Crew dispatched for Pregnancy/Labor. BCEMS gets many pregnancy-related childbirth calls, but we usually fall into the statistical average of 0.5 to 1% of our pregnancy calls are out-of-hospital deliveries. (https://pmc.ncbi.nlm.nih.gov/articles/PMC8464145/#:~:text=Between%200.5%20to%200.9%20a%20number,approx%200.5%20to%201%20of%20pregnancy%20calls%20are%20out%20of%20hospital%20deliveries.) Upon arrival, the crew found the mother in the final stages of childbirth. The crew split responsibilities with one provider caring for the mother and the other caring for the child. First Responders arrived and drove the crew and now two patients to UNC Blue Ridge Morganton. Mother and Baby boy both were healthy and are now home. 
Good Samaritan Sometimes we are put into the right place at the right time, for Kimoni, that just happened to be on February 15, 2025. Kimoni noticed an elderly gentleman in distress. He had just gotten off his shift at work, was tired, and still chose to have an impact on our community. He activated the 911 system and assisted the crew with patient care. The patient was transported to UNC BR Morganton, where he received care and recovered. Recognize Kimoni for his willingness to go above and beyond!	Partnerships For Our Community April Traxler Burke County and Frye Hospital partner for our CODE STEMI care. When EMS recognizes that a patient is having an active "heart attack" through EKG interpretation, we transport to Frye's Cath lab. There they are able to provide a higher level of care, place stents, and determine if further cardiac interventions may be needed. FRYE REGIONAL MEDICAL CENTER A Duke LifePoint Hospital 

During the presentation, Commissioner Burns shared his experience with the gentleman who was saved by Burke County EMS. He was waiting for his turn to use an ATM, and when it was his turn, he noticed the gentleman who went before him did not complete his transaction and left his debit card behind. Commissioner Burns retrieved the man's debit card from the machine and spent the next few days trying to return it—visiting the man's house twice and leaving a note with a neighbor. On Sunday night, after returning from a county commission event, he received a call from the man and arranged to return the card. They met at a county building, and after confirming the man's identity, Commissioner Burns returned the card. During their conversation, the man shared how Kimoni had found him unconscious in his car days earlier and taken lifesaving action. Commissioner Burns praised Kimoni for his quick thinking and willingness to help, expressing deep gratitude for his service to the community.

April Traxler, STEMI Coordinator with Frye Regional Medical Center, spoke about the long-standing collaboration between Burke County EMS and local hospitals in improving care for STEMI (heart attack) patients. She highlighted the county's early and proactive role in adopting 12-lead EKG technology and training. Burke County EMS was commended for its leadership in developing protocols that are now adopted statewide and nationally through the Mission Lifeline program.

Ms. Traxler emphasized the importance of teamwork among EMS, hospitals, dispatchers, first responders, and community members, including those who have placed AEDs in local businesses and churches. She praised Burke County's innovative system of having dispatch, rather than EMS, alert the hospital directly, allowing EMS to remain focused on patient care. This approach has reduced emergency department delays and improved survival rates.

She thanked the Board for their continued support of EMS funding, including investments in life-saving equipment, which provides consistent CPR and can help restore circulation, offering families both hope and closure. Further, she thanked the first responders for their hard work.



Depicted from left to right: Commissioner Burns, Lt. Zack Williams, Paramedic Ashley Lane, Commissioner Stroud, A-EMT Wes Taylor, Burke Rescue Squad, EMT Nick Massey, Burke Rescue EMT Madison Hodges, Paramedic Debbie Taylor, Chairman Brittain, EMT Student Stephanie Smith, Sgt. James Deal, Vice Chairman Smith, Paramedic Cam Hartung, Cpt. Scott Brasecker, Commissioner Barrier, EMT Kimoni Money, Director James Robinson, and Deputy Director John Hood.

Chairman Brittain opened the floor for questions or comments and then praised the EMS department.

RESULT: NO ACTION TAKEN.

SCHEDULED PUBLIC HEARINGS – NONE

INFORMAL PUBLIC COMMENTS

Chairman Brittain opened the floor for informal public comments and asked speakers to limit their comments to three (3) minutes.

Sherri McGimsey of Morganton, the founder, provided an update on Brighter House, a psychosocial rehabilitation (PSR) program launched in 2022 with grant funding and community support. Inspired by the national clubhouse model, Brighter House is now a licensed, independent nonprofit serving individuals with severe mental illness. The program currently serves 15 members and is expanding. She highlighted the clubhouse model's effectiveness in reducing hospitalizations, stabilizing housing, and improving employment outcomes. Ms. McGimsey asked for continued funding support and encouraged members to visit the facility or request more information. She closed with a personal story about her son's struggle with mental illness, highlighting the value of having a safe, understanding space like Brighter House for individuals and families.

Carla Kincaid of the Oak Hill community shared reflections inspired by the book *March On: The Day My Brother Martin Changed the World*, written by Martin Luther King Jr.'s brother. She emphasized the ongoing importance of unity, using our voices, and protecting civil rights, which she believes are currently being threatened. Ms. Kincaid expressed concern about national division, the erosion of shared values, and potential impacts on Burke County. She called for greater dialogue across political lines and suggested future town hall meetings to keep residents informed and engaged. She closed by affirming the need to stay grounded in faith during

uncertain times.

Cristy Gupton of Morganton encouraged the Board of Commissioners and local employers to consider joining a multi-district litigation (MDL) against drug manufacturers and Pharmacy Benefit Managers (PBMs). She explained that this litigation targets alleged illegal practices such as price fixing, kickbacks, and supply chain manipulation that have significantly increased prescription drug costs. Ms. Gupton noted the burden these rising costs place on employers, employees, and community health plans, and emphasized that recovering these funds is part of a fiduciary duty for health plan sponsors. She referenced past opioid settlements as an example of successful MDL outcomes and invited anyone interested to a Zoom meeting with a litigation specialist the following day.

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 10 items on the consent agenda.

Chairman Brittain opened the floor for questions or comments. Commissioner Barrier expressed support for purchasing property for a new school using lottery funds but urged the county to sell off surplus properties like Chesterfield Elementary to return them to the private sector, generating tax revenue and potential business activity. Regarding the opioid resolution, he raised concerns about the county spending over \$400,000 on strategic planning with minimal direct action, noting that only \$10,000 was spent on naloxone distribution. He contrasted this with Wilkes County, which has implemented 15 concrete strategies using settlement funds, including recovery services, treatment for incarcerated individuals, public education, and employment programs. Commissioner Barrier emphasized the urgency of shifting from planning to action, given 94 overdose deaths and 1,200 overdose calls in Burke County over the past two (2) years. He encouraged the new opioid board to begin funding and partnering with local service providers quickly, and he recommended reviewing Wilkes County's detailed spending plans as a model for effective use of funds.

With no further discussion, Chairman Brittain opened the floor for a motion. The Consent Agenda was approved with a single motion.

ASFI (ANIMAL SERVICES FOUNDATION, INC.) - APPROVAL OF NAME FOR THE VOLUNTEER ROOM AT THE NEW ANIMAL SHELTER

In December, William & Rose Mueller of Valdese generously donated \$5,000 to the capital campaign for the new animal shelter. As part of their donation, they have requested that the small space designated for volunteer operations be named in honor of Valdese Code Enforcement Officer, Michael Dylan Hicks, in recognition of his dedication to animal welfare and community service.

Volunteers are the backbone of the Burke County Animal Shelter, providing invaluable support in caring for animals, assisting with adoptions, organizing rescue transports, and facilitating community outreach programs. They contribute hundreds of hours annually, ensuring that shelter pets receive the care, socialization, and enrichment they need while awaiting their

forever homes. The designated volunteer space in the new shelter will be 54 square feet in size, and this area will serve as a crucial hub for training, coordination, and preparation of supplies used in daily shelter operations.

In accordance with the County's approved policy on naming rights, approval of all names purchased through the capital campaign is required.

Motion: To approve naming the volunteer area at the new animal shelter in honor of Valdese Code Enforcement Officer Michael Dylan Hicks and express appreciation to the Muellers for their generous community support.

RESULT: APPROVED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

BCPS - PURCHASE OF REAL PROPERTY

In accordance with N.C.G.S. § 115C-426(f), the Burke County Board of Education requested that the Burke County Board of Commissioners approve the purchase price of \$675,000 for the following properties located in Hildebran, Burke County, for the potential construction of a new school:

- 305 A Third St SW, Hildebran, NC (REID 26385) - approximately 10.07 acres
- 0 US HWY 70 W (REID 61026) - approximately 3.91 acres

The total acreage for both parcels is approximately 14 acres. These parcels have been identified as a potential site for school construction, and upon acquisition, further evaluations will be conducted to determine their suitability for such purposes. If approved, survey and closing costs, as well as other associated costs, will be incurred.

Motion: To adopt Resolution No. 2025-11, as presented.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-11 reads as follows:

COUNTY OF BURKE
NORTH CAROLINA

RESOLUTION APPROVING THE PURCHASE PRICE OF PROPERTY ACQUIRED FOR SCHOOL CONSTRUCTION

WHEREAS, the Burke County Board of Education (hereinafter the "Board") has entered into contract negotiations to acquire a certain parcel of land having an address of 305A Third Street, Southwest, Hildebran, Burke County, NC, corresponding to REID 26385, consisting of approximately 10.06 acres; and

WHEREAS, the Board has also entered into contract negotiations to acquire an adjoining parcel located at 0 US HWY 70 W, Hildebran, Burke County, NC, corresponding to REID

61026, consisting of approximately 3.91 acres, for the same purpose; and

WHEREAS, the Board will further evaluate the suitability of the parcels of property for such uses once it has the same under contract; and

WHEREAS, pursuant to N.C. Gen. Stat. § 115C-426(f), the approval of the Burke County Board of Commissioners for the purchase price to be paid for any property to be acquired for school construction purposes is required for the Board of Education to enter into such a contract;

NOW, THEREFORE, BE IT RESOLVED that the County of Burke, State of North Carolina, by and through the Board of Commissioners, hereby approves the purchase price of Six Hundred Seventy-Five Thousand Dollars (\$675,000) for the purchase of the above-described parcels of property.

Adopted this 17th day of March 2025.

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

Attest:

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

CLERK - APPOINTMENTS & REAPPOINTMENTS TO THE PARKS & RECREATION COMMISSION

The following seats on the Parks & Recreation Commission have terms that expire March 31st: Seat No. 3, Drexel and Seat No. 10, Oak Hill. Both members are seeking reappointment. Seat No. 7, representing W.A. Young, is vacant. An application was received from Jordan Phillips. Seats No. 3 and 10 have 3-year terms ending March 31, 2028, and Seat No. 10 has an unexpired term ending March 31, 2027.

Motion: To reappoint Mendell Derreberry and Maurice "Mo" Beam to the Parks & Recreation Commission (P&RC), Seat No. 3 (Drexel) and Seat No. 10 (Oak Hill) respectively, for 3-year terms ending March 31, 2028. To appoint Jordan Phillips to the P&RC, Seat No. 7 (W.A. Young) to complete the remainder of a term ending March 31, 2027.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

CM - ADOPTION OF OPIOID RESOLUTION

Following the Board's action on February 14th, this was a request to adopt a resolution for the expenditure of opioid settlement funds. The proposed allocation will support the extension of a full-time Opioid Coordinator position for an additional three (3) years. Additionally, it will fund a Project Manager to oversee the drug court program and assist the Opioid Settlement

Coordinator. These roles are critical in overseeing opioid response initiatives, coordinating community partnerships, and ensuring that settlement funds are utilized effectively to address the opioid crisis in Burke County. Both positions will report directly to the County Manager to ensure alignment with countywide strategies and priorities.

Budgetary Effect: \$655,000 will be fully funded through opioid settlement funds. This would cover salary, benefits, equipment, supplies, and travel for both positions.

Motion: To adopt Resolution No. 2025-10, as presented.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-10 reads as follows:

BURKE COUNTY
NORTH CAROLINA

A RESOLUTION BY THE COUNTY OF BURKE
TO DIRECT THE EXPENDITURE OF OPIOID SETTLEMENT FUNDS

WHEREAS Burke County has joined national settlement agreements with companies engaged in the manufacturing, distribution, and dispensing of opioids, including settlements with drug distributors Cardinal, McKesson, and AmerisourceBergen, and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals;

WHEREAS the allocation, use, and reporting of funds stemming from these national settlement agreements and certain bankruptcy resolutions ("Opioid Settlement Funds") are governed by the Memorandum of Agreement Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation ("MOA");

WHEREAS Burke County has received Opioid Settlement Funds pursuant to these national settlement agreements and deposited the Opioid Settlement Funds in a separate special revenue fund as required by section D of the MOA;

WHEREAS section E.6 of the MOA states:

E.6. Process for drawing from special revenue funds.

- a. Budget item or resolution required. Opioid Settlement Funds can be used for a purpose when the Governing Body includes in its budget or passes a separate budget resolution authorizing the expenditure of a stated amount of Opioid Settlement Funds for that purpose or those purposes during a specified period of time.
- b. Budget item or resolution details. The budget or resolution should (i) indicate that it is an authorization for expenditure of Opioid Settlement Funds; (ii) state the specific strategy or strategies the county or municipality intends to fund pursuant to Option A or Option B, using the item letter and/or number in Exhibit A or Exhibit B to identify each

funded strategy, and (iii) state the amount dedicated to each strategy for a stated period of time.

NOW, THEREFORE BE IT RESOLVED, in alignment with the NC MOA, Burke County authorizes the expenditure of opioid settlement funds as follows:

1. Strategy authorized
 - a. Name of strategy: Collaborative strategic planning
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A to the MOA: 1
 - d. Amount authorized for this strategy: \$405,000
 - e. Period of time during which expenditure may take place:
start date of July 1, 2025, through end date June 30, 2028
 - f. Description of the program, project, or activity: Hire a full-time staff member as project manager to oversee programs and funding for the Opioid Settlement Funds. This employee would work for the County Manager. Funds would cover salary, benefits, equipment, supplies, and travel for the position.
 - g. Provider: Burke County
2. Strategy authorized
 - a. Name of strategy: Collaborative strategic planning
 - b. Strategy is included in Exhibit A
 - c. Item letter and/or number in Exhibit A to the MOA: 1
 - d. Amount authorized for this strategy: \$250,000
 - e. Period of time during which expenditure may take place:
start date of July 1, 2025, through end date June 30, 2028
 - f. Description of the program, project, or activity: Hire a full-time staff member as project manager to oversee drug court programs and assist the Opioid Settlement Coordinator as needed. This employee would work for the County Manager. Funds would cover salary, benefits, equipment, supplies and travel for the position.
 - g. Provider: Burke County

The total dollar amount of Opioid Settlement Funds appropriated across the above-named and authorized strategies is \$655,000.

Adopted this 17th day of March 2025.

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

CM - APPROVAL BUDGET AMENDMENT NO. 10 - \$11,630

This was a request to adopt a budget amendment to recognize that Burke County has received a grant from the Department of Health and Human Services for \$11,630, which will be used to improve performance management.

BUDGET AMENDMENT NO. 10			
REVENUES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
100-50000-01-439123	AA 123 Revenues	\$11,630	
EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
100-50000-10-433496	AA 123 Expenses	\$11,630	

Budgetary Effect: \$11,630 utilization of grant funding. This funding will be utilized to send staff to a LEAN performance evaluation and improvement training.

Motion: To adopt Budget Amendment No. 10 in the amount of \$11,630 as presented.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Budget Amendment No. 10 reads as follows:

BUDGET AMENDMENT NO. 10			
REVENUES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
100-50000-01-439123	AA 123 Revenues	\$11,630	
EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
100-50000-10-433496	AA 123 Expenses	\$11,630	
Purpose: recognize additional funding from various sources.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 17th day of March 2025.

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

DSS - PROCLAMATION FOR SOCIAL WORKER APPRECIATION MONTH 2025

The Board was requested to approve the following proclamation declaring March as Social Worker Appreciation Month, recognizing the dedication, expertise, and impact of social workers in Burke County and beyond.

The 2025 theme, "Social Work: Compassion + Action," highlights how social workers not only care deeply about people but also take meaningful action to support individuals, families, and communities. Social workers are at the forefront of addressing critical societal challenges, including mental health and substance use disorders, income inequality, and homelessness. Their work spans hospitals, schools, government agencies, social service organizations, and more, making them essential to the well-being of our society.

Social work is one of the fastest-growing professions in the U.S., with demand projected to increase 7% by 2033, reinforcing the vital role social workers play in shaping stronger, healthier communities. This proclamation serves to honor their contributions, acknowledge their commitment, and emphasize the importance of self-care for those in helping professions.

Motion: To approve Proclamation No. 2025-02.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Proclamation No. 2025-02 reads as follows:

BURKE COUNTY
NORTH CAROLINA

**SOCIAL WORK MONTH 2025 PROCLAMATION:
COMPASSION + ACTION**

WHEREAS, people have entered the social work profession for generations because they genuinely care about helping improve the welfare of people, families, communities, and our nation;

WHEREAS, this year's Social Work Month theme, "Social Work: Compassion + Action," embodies the fact that social workers go through years of education and training, so they have the skills and expertise to transform their care for others into action that brings positive results;

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

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 Social Work Profession is one of the fastest growing professions in the United States, with more than 800,000 people expected to be employed as Social Workers by 2033;

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 help protect millions of children, provide services and support, that help strengthen families that are under stress, and help create new families through adoption;

WHEREAS, research proves the presence of Social Workers in schools, hospitals, and assisted living facilities improves education and health outcomes and quality of life for students, patients and residents;

NOW THEREFORE, in recognition of the numerous contributions made by America's Social Workers, the Burke County Board of Commissioners do hereby proclaim the month of March 2025 as National Social Work Month in celebration and support of the Social Work Profession.

Approved this 17th day of March 2025.

Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

FINANCE - APPROVAL OF AUDIT CONTRACT FOR FY 25-26

North Carolina General Statute § 159-34 requires the County to have its accounts audited annually by a certified public accountant. The County's current audit firm, Thompson, Price, Scott, Adams & Co. P.A., has submitted a proposal to do the work for \$49,500.

Budgetary Effect: None. Funding for the audit will be included in the FY 25 – 26 budget.

Motion: To award the contract for the Fiscal Year 25 - 26 audit to Thompson, Price, Scott, Adams & Co., P.A. in the amount of \$49,500. Further, to authorize the Chairman and County Manager to execute the contract, subject to review and / or revision by the County Attorney.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TAX DEPT. - TAX COLLECTION REPORT - FEBRUARY 2025

The Tax Collection Report for the period between July 1, 2024, and February 28, 2025, was presented to the Board at the pre-agenda meeting as follows:

Category	Amount Collected YTD	% Collected	Balance to Collect
Property Tax	\$52,671,580.28	96.13%	\$18,616,295.86
Motor Vehicle Tax	\$3,713,609.53	73.16%	\$1,362,634.47
Current Year Taxes	\$56,385,189.81	94.18%	\$3,484,233.19

Delinquent Taxes	\$418,860.86	59.84%	\$281,139.14
Penalty & Interest	\$255,262.33	77.29%	\$73,737.67

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	\$71,287,876.14	\$52,671,580.28	73.89%	\$18,616,295.86

Motion: To accept the Tax Collection Report for February 2025 as presented.

RESULT: APPROVED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TAX DEPT. - RELEASE REFUND REPORT - FEBRUARY 2025

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 that a payment was submitted timely.

The Board of Commissioners were presented with the following list of releases and refunds for consideration at the pre-agenda meeting. The Net Release results from the Report Amount minus the Rebilled Amount.

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
\$5,815.08	\$1,314.42	\$4,500.66	\$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			
0000005123-2024-2024-0000-01-REG	VANOSS, KRISTINA	7/15/2024	LINDA WILBUR	2/6/2025	1,251.94	1,251.94	0.00
0000005123-2024-2024-0000-02-REG	VANOSS, KRISTINA	7/15/2024	LINDA WILBUR	2/6/2025	1,339.94	44.00	1,295.94
0000054257-2024-2024-0000-00-REG	PIERCY, JOHNNY A JR	7/15/2024	LINDA WILBUR	2/7/2025	44.00	44.00	0.00
0024008408-2024-2024-0000-00-REG	LANE, LISA MICHELLE	7/15/2024	LINDA WILBUR	2/25/2025	12.32	12.32	0.00
0024084115-2024-2024-0000-00-REG	PRITCHARD, EDITH C	2/3/2025	KAYLA BURGESS	2/3/2025	24.64	24.64	0.00
0024084115-2024-2024-0000-01-REG	PRITCHARD, EDITH C	2/3/2025	KAYLA BURGESS	2/3/2025	112.64	112.64	0.00
Subtotal					2,785.48	1,489.54	1,295.94
TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Deceased			
0000085616-2022-2022-0000-00-REG	THOMAS, BILLY T JR	7/1/2022	LINDA WILBUR	2/13/2025	90.26	90.26	0.00
0000085616-2023-2023-0000-00-REG	THOMAS, BILLY T JR	7/3/2023	LINDA WILBUR	2/13/2025	94.16	94.16	0.00
0000085616-2024-2024-0000-00-REG	THOMAS, BILLY T JR	7/15/2024	LINDA WILBUR	2/13/2025	94.16	94.16	0.00
Subtotal					278.58	278.58	0.00

TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Duplicate Billing					
0024008408-2024-2024-0000-00-REG	LANE, LISA MICHELLE	7/15/2024	LINDA WILBUR	2/25/2025	282.48	270.16	12.32		
0024077671-2024-2024-0000-01-REG	HALL, JEFFREY DOUGLAS	7/15/2024	LINDA WILBUR	2/26/2025	217.76	217.76	0.00		
0024083052-2024-2024-0000-00-REG	BRIGHTSPEED OF CENTRAL NORTH CAROLINA LLC	9/4/2024	LINDA WILBUR	2/24/2025	4.84	4.84	0.00		
0024083053-2024-2024-0000-00-REG	BRIGHTSPEED OF CENTRAL NORTH CAROLINA LLC	9/4/2024	LINDA WILBUR	2/24/2025	1,041.98	1,041.98	0.00		
Subtotal					1,547.06	1,534.74	12.32		
TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Listed In Error					
0000092790-2015-2015-0000-00-REG	THOMAS, BILLY T JR	7/1/2015	LINDA WILBUR	2/13/2025	80.09	80.09	0.00		
0000092790-2016-2016-0000-00-REG	THOMAS, BILLY T JR	7/1/2016	LINDA WILBUR	2/13/2025	83.09	83.09	0.00		
0000092790-2017-2017-0000-00-REG	THOMAS, BILLY T JR	7/1/2017	LINDA WILBUR	2/13/2025	88.49	88.49	0.00		
0000092790-2018-2018-0000-00-REG	THOMAS, BILLY T JR	7/1/2018	LINDA WILBUR	2/13/2025	90.49	90.49	0.00		
0000092790-2019-2019-0000-00-REG	THOMAS, BILLY T JR	7/1/2019	LINDA WILBUR	2/13/2025	90.65	90.65	0.00		
0000092790-2020-2020-0000-00-REG	THOMAS, BILLY T JR	7/1/2020	LINDA WILBUR	2/13/2025	80.26	80.26	0.00		
0000092790-2021-2021-0000-00-REG	THOMAS, BILLY T JR	7/1/2021	LINDA WILBUR	2/13/2025	84.26	84.26	0.00		
0000092790-2022-2022-0000-00-REG	THOMAS, BILLY T JR	7/1/2022	LINDA WILBUR	2/13/2025	90.26	90.26	0.00		
0000092790-2023-2023-0000-00-REG	THOMAS, BILLY T JR	7/3/2023	LINDA WILBUR	2/13/2025	94.16	94.16	0.00		
Subtotal					781.75	781.75	0.00		
TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Process Correction					
0024084115-2024-2024-0000-02-REG	PRITCHARD, EDITH C	2/3/2025	KAYLA BURGESS	2/4/2025	200.64	200.64	0.00		
Subtotal					200.64	200.64	0.00		
TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Release LFUF					
0000076862-2024-2024-0000-00-REG	DUBOSE, SANDRA S	7/15/2024	KAYLA BURGESS	2/25/2025	94.16	88.00	6.16		
Subtotal					94.16	88.00	6.16		
TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Situs Correction					
0000081109-2024-2024-0000-00-REG	H DOCKERY TEELE JR PA	7/15/2024	LINDA WILBUR	2/17/2025	43.24	43.24	0.00		
Subtotal					43.24	43.24	0.00		
TAX DISTRICT: BURKE COUNTY				RELEASE REASON: Sold/Traded					
0000044319-2024-2024-0000-00-REG	BARLOW, CAROLYN B	7/15/2024	LINDA WILBUR	2/27/2025	5.60	5.60	0.00		
0024059636-2024-2024-0000-00-REG	PHILYAW, ALISA R	7/15/2024	KAYLA BURGESS	2/28/2025	72.41	72.41	0.00		
0024077372-2024-2024-0000-00-REG	HART, DANIEL LEE	7/15/2024	KAYLA BURGESS	2/26/2025	6.16	6.16	0.00		
Subtotal					84.17	84.17	0.00		
Total					5,815.08	4,500.66	1,314.42		

VTS Refunds Over \$100	
	Refund Amount
VTS Adjustments	\$1,093.88

Primary Owner	Address 3	Bill #	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BONES JONES BRANDS LLC	MORGANTON, NC 28655	0074601049	Refund Generated due to proration on Bill #0074601049-2024-2024-0000-00	Vehicle Sold	01	TAX	(\$207.20)	\$0.00	(\$207.20)
					38	TAX	(\$37.01)	\$0.00	(\$37.01)
								Refund	\$211.33

GRISWOLD HOME REPAIR LLC	CONNELLY SPRINGS, NC 28612	0082538506	Refund Generated due to adjustment on Bill #0082538506-2024-2024-0000	Situs error	01	TAX	\$0.00	\$0.00	\$0.00	
					57	TAX	(\$304.99)	\$0.00	(\$304.99)	
					57	VEHICLE FEE	(\$20.00)	\$0.00	(\$20.00)	
					28	TAX	\$64.05	\$0.00	\$64.05	
							Refund	\$260.94		
HART, NANCY BASS	MORGANTON, NC 28655	0057827619	Refund Generated due to proration on Bill #0057827619-2024-2024-0000-00	Vehicle Sold	01	TAX	(\$101.08)	\$0.00	(\$101.08)	
					57	TAX	(\$90.25)	\$0.00	(\$90.25)	
					57	VEHICLE FEE	(\$20.00)	\$0.00	(\$20.00)	
HUOT, SOPHEAP	MORGANTON, NC 28655	0081132130	Refund Generated due to proration on Bill #0081132130-2024-2024-0000-00	Vehicle Sold	01	TAX	(\$132.07)	\$0.00	(\$132.07)	
					57	TAX	(\$117.91)	\$0.00	(\$117.91)	
					57	VEHICLE FEE	\$0.00	\$0.00	\$0.00	
WHITESIDES, DAVID WILLIAM	MORGANTON, NC 28655	0080333041	Refund Generated due to proration on Bill #0080333041-2024-2024-0000-00	Vehicle Sold	01	TAX	(\$134.99)	\$0.00	(\$134.99)	
					22	TAX	(\$25.31)	\$0.00	(\$25.31)	
								Refund Total	\$1093.88	

*Note: The net release amount results from the reported amount minus the rebilled amount.

Motion: To approve the Tax Releases and Refunds for February 2025 as presented.

RESULT: APPROVED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

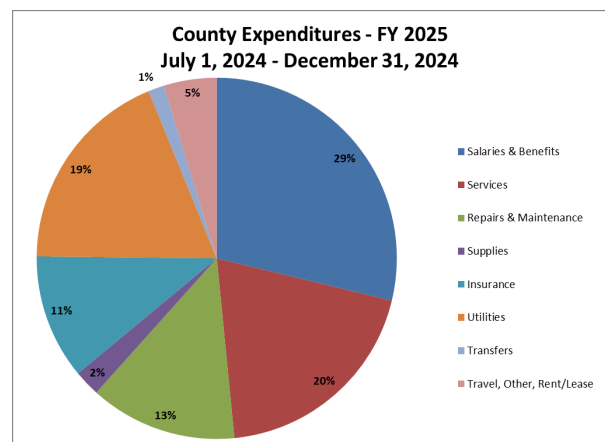
AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

WPCC – PRESENTATION OF FINANCIAL DATA FOR THE PERIOD ENDING DEC. 31, 2024

An overview of the College's financial data was presented at the pre-agenda meeting for the period ending Dec. 31, 2024.

Western Piedmont Community College
County Expenditures by Category
FY 2025 - Actual Expenditures - July 1, 2024 thru December 31, 2024

Salaries & Benefits	428,842	28.8%
Services	293,114	19.7%
Repairs & Maintenance	197,202	13.2%
Supplies	34,919	2.3%
Insurance	166,498	11.2%
Utilities	278,063	18.7%
Transfers	21,202	1.4%
Travel, Other, Rent/Lease	70,828	4.8%
	1,490,668	100%



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FY 2024-2025 SUMMARY AS OF DECEMBER 31, 2024									
	STATE			COUNTY			INSTITUTIONAL		
Summary of Revenues	BUDGET	ACTUAL	REMAINING	PGLT	ACTUAL	REMAINING	BUDGET	ACTUAL	REMAINING
State Appropriations	16,857,464	8,373,546							
Add. Allocations (detail below)	2,324,624								
County Appropriations				3,046,882	1,523,441				
Rent & Interest Income				13,500	15,172				
Institutional Funds							6,704,572	4,082,905	
Total Budgeted Revenues	19,182,088	8,373,546	10,808,542	3,060,382	1,538,613	1,521,769	6,704,572	4,082,905	2,621,667
Summary of Expenditures									
Institutional Support	3,380,144	1,960,558	58%	269,183	233,871	87%	258,740	30,220	12%
Curriculum Instruction	7,708,419	3,586,700	47%				594,000	336,903	57%
Non Curriculum Instruction	2,380,614	973,324	41%				251,000	52,190	21%
Academic Support	1,566,451	728,080	46%				500	-	0%
Student Support	3,449,461	732,048	21%				831,500	1,331,629	160%
Plant Operations & Maint.				2,791,199	1,256,798	45%			
Proprietary / Other							977,214	641,871	66%
Student Aid							3,791,618	2,203,242	58%
Capital Outlay (excluding Capital Improvements)	696,999	249,578	36%						
Total Budgeted Expenditures	19,182,088	8,230,288	10,951,800	3,060,382	1,490,668	1,569,714	6,704,572	4,596,055	2,108,517
		42.9%	57.1%		48.7%	51.3%		68.6%	31.4%
ADDITIONAL FUNDING DESIGNATED FOR APPROVED PROJECTS				For Year Ending June 30, 2025					
Customized Training Projects	48,644						Total College Budget	\$ 28,947,042	
Apprenticeship/NC reversion	(25,948)						Total Expenditures	\$ 14,317,011	49.5%
Perkins Carryforward	25,273								
Hurricane Relief	1,858,771								
Enrollment Growth	417,884								
							Fund Balance: County Funds		
							Fund Balance, Beginning July 1, 2024		648,692
							Current Operating Cash		47,945
							Current Fund Balance		696,636
Total Other	2,324,624								23%

Motion: To accept the report as presented.

RESULT: APPROVED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

ITEMS FOR DECISION

CM / FINANCE - RESOLUTION TO ACCEPT AIA GRANT

Brian Epley, County Manager, reported that Burke County was awarded a Directed Project grant in the amount of \$492,500 from the 2023 Appropriations Act, Session Law 2023-134, to support local water and wastewater infrastructure improvements. The grant is administered through the Drinking Water Reserve and Wastewater Reserve under the North Carolina Department of Environmental Quality (NCDEQ).

Initially, the funds were designated for the Indian Hills Project; however, after further assessment, it was determined that the project would be significantly larger than originally anticipated due to its scope and complexity, and the project would likely not meet the ARPA spending deadline of December 2026. As a result, the funding has been transitioned to the Water Meter Replacement Project, which ensures that the funds can be utilized within the required timeframe and reduces the amount of county funds needed for the project.

The adoption of a resolution accepting the grant was requested.

Budgetary Effect: \$492,500 in additional revenue and expenses.

Chairman Brittain opened the floor for questions or comments; there being none, he opened the floor for a motion.

Motion: To adopt Resolution No. 2025-12.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-12 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION BY GOVERNING BODY OF RECIPIENT

WHEREAS, the County of Burke has received a Directed Project grant from the 2023 Appropriations Act, Session Law 2023-134, administered through the Drinking Water Reserve and Wastewater Reserve to assist eligible units of government with meeting their water/wastewater infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality has offered 2023 Appropriations Act funding in the amount of \$492,500 to perform the work detailed in the submitted application, and

WHEREAS, the County of Burke intends to perform said project in accordance with the agreed scope of work,

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

That the County of Burke does hereby accept the 2023 Appropriations Act Directed Projects Grant offer of \$492,500.

That the County of Burke does hereby give assurance to the North Carolina Department of Environmental Quality that any Conditions or Assurances contained in the Award Offer will be adhered to.

That Brian Epley, 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 this project; to make the assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this 17th day of March 2025.

/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

CM / FINANCE - RESOLUTION ACCEPTING ARPA GRANT FOR WATER/WASTEWATER INFRASTRUCTURE

Brian Epley, County Manager, reported that Burke County was awarded funding from the American Rescue Plan Act (ARPA) through the State Fiscal Recovery Fund, established under Session Laws 2021-180 and 2022-74. These funds are eligible to be used to support local governments in addressing critical water and wastewater infrastructure needs. The adoption of a resolution accepting the funding is requested.

Budgetary Effect: \$1,118,247 of additional revenues and expenses.

Chairman Brittain opened the floor for questions or comments, then asked County Manager Epley to clarify recent changes regarding the Indian Hills project.

Mr. Epley explained that Indian Hills is expected to qualify for FEMA Public Assistance Hazard Mitigation funding (Section 404), which covers elevating structures to reduce future disaster risk. The original grant of \$1.1 million was insufficient to cover the full cost of elevating Indian Hills. Since the grant funds had been unused for some time, the county requested the state to repurpose a portion of the funds for a critical water meter project, which costs about one-third ($\frac{1}{3}$) of the originally planned pump station upgrade. The elevation project will focus on raising the pump station, which is prone to flooding due to its low elevation.

He emphasized that the county is not seeking to profit from the hurricane disaster but is using available mitigation funds to prepare for future events. The process to designate Indian Hills as a mitigation target will begin soon. There being no further discussion, Chairman Brittain opened the floor for a motion.

Motion: To adopt Resolution No. 2025-13.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-13 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION BY GOVERNING BODY OF RECIPIENT

WHEREAS, the County of Burke has received funding from the American Rescue Plan Act (ARPA) funded from the State Fiscal Recovery Fund established in S.L. 2021-180/2022-74 to assist eligible units of government with meeting their water/wastewater infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality has offered American

Rescue Plan Act (ARPA) funding in the amount of \$1,118,247 to perform work detailed in the submitted application, and

WHEREAS, the County intends to perform said project in accordance with the agreed scope of work,

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

That the County of Burke does hereby accept the American Rescue Plan Act Grant offer of \$1,118,247. That the County of Burke does hereby give assurance to the North Carolina Department of Environmental Quality that any Conditions or Assurances contained in the Award Offer will be adhered to. That Brian Epley, 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 this project; to make the assurances as contained above; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this 17th day of March 2025.

/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

TAX - PERSONAL PROPERTY TAX AUDIT, PRESENT USE VALUE AUDIT, AND TAX FORECLOSURE POLICIES

The three (3) tax policies were presented together in a single, consolidated presentation. The combined presentation was delivered by County Manager Brian Epley, the highlights of which were as follows:



Discussion Topics...

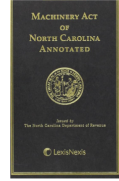
1. N.C. Machinery Act & Components of County's Tax Base
2. Consideration of Standard Operating Procedures:
 1. Business Personal Property Tax Listings Reviews
 2. Present Use Valuation and Review
 3. Tax Foreclosure Process Policy
3. Questions & Feedback

§ 105-271. Official title.

This Subchapter may be cited as the Machinery Act. (1939, c. 310, s. 1; 1971, c. 806, s. 1.)

Purpose

- To ensure that property is listed, appraised, and assessed consistently across the state
- To allow counties and municipalities to levy and collect taxes on property



Components of County Tax Base

BURKE COUNTY BUDGET		
FOR THE YEAR ENDED JUNE 30, 2025		
REVENUE ANALYSIS		
	<u>2023-2024 Original Budget</u>	<u>2024-2025 – Original Budget</u>
Original Levy Total Tax Valuation		
Real	\$ 8,617,855,095	\$ 8,677,137,398
Personal & State Board	\$ 1,203,505,744	\$ 1,256,361,326
Motor Vehicles	\$ 911,069,360	\$ 920,276,363
	<u>\$ 10,732,430,199</u>	<u>\$ 10,853,775,087</u>

Business Personal Property

- [What is Business Personal Property?](#)
Business Personal Property consists of items that are used in the course of conducting business. It includes the following: machinery and equipment, office furniture, fixtures, computer equipment, leasehold improvements, construction in progress (CIP), spare parts, supplies, untagged vehicles, multi-year / permanent tagged trailers, IRP plated vehicles, watercraft, aircraft, mobile homes, and office trailers. Information on leased property must also be provided.
- [How is Business Personal Property assessed?](#)
The taxpayer provides the original purchase price of each item as well as the year in which it was purchased. Using this information, Tax office staff then applies depreciation factors made available by the NC Department of Revenue to the items.
- Business Personal Property listings are due during the month of January. If not filed by January 31 due date, a 10% late listing penalty will be assessed according to NC General Statutes.

Proposed Business Personal Property Review Standards

WHEREAS, N.C.G.S. § 105-296 charges the Burke County tax assessor with the “general charge of the listing appraisal, and assessment of all property in the account in accordance with the provisions of law”;

1. Any account of a taxpayer that shows a listing of greater than \$50,000 in taxable personal property shall be formally audited at least once every eight years.
 - **875 Total Accounts – 109 reviews annually**
 - **Average BPP Values \$900,000**
2. The County Tax Assessor shall annually select at least five percent (1%) of taxpayers listing less than \$50,000 in business personal property tax for an informal (or desk) audit.
 - **3,979 Total Accounts – 40 reviews annually**
 - **Average value \$9,716**
3. The County Tax Assessor retains discretion to review and/or audit the account of any taxpayer where the Tax Assessor is aware of circumstances where, in the Tax Assessor’s sole discretion, such action is appropriate.
4. The provisions of this policy shall be severable. To the extent this policy conflicts with any law, the law shall control, but only to the extent of the conflict.

Present Use Value

PUV is a deferred tax program designed to allow commercial agriculture, horticulture, and forestry professionals to operate their farming business without the full burden of property taxes.

For land to qualify for PUV, there are generally four requirements:

1. Ownership: only certain ownership situations can qualify
2. Size: there is a minimum amount of acreage required to be in production
3. Income: the property must produce a minimum amount of income, usually from the sale of farmed products (does not apply to forest land)
4. Sound Management: there are management requirements for each type of use

Present Use Value

Horticulture Requirements

Production of fruits, vegetables, and plants.

- 5 acres minimum.
- \$1,000 gross average income for 3 years before the application date (receipts or Schedule F required are to be submitted with the application).
- Must have owned the land for at least 4 years or a qualifying relative.

Agriculture Requirements

Production of field crops and animals.

- 10 acres minimum.
- \$1,000 gross average income for 3 years before the application date (receipts or Schedule F must be submitted with the application).
- Must have owned the land for at least 4 years or a qualifying relative.

Forestry Requirements

Commercial growing of trees for timber harvest.

- 20 acres minimum.
- An active forestry management plan must be in place by January 1 of the application year.
- The owner or a qualifying relative must have owned the land for 4 years or live on the property as of January 1 of the application year.

Present Use Value

WHEREAS, N.C.G.S. § 105-296(j) requires that the Tax Assessor “must annually review at least one-eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification”;

NOW THEREFORE, the County and the Tax Assessor adopt the following policy concerning

1. Every parcel that is classified for taxation at present-use value must be reviewed at least once every four years to determine that the parcel qualifies for the classification. Said review shall comply with the provisions of N.C.G.S. § 105-296(j).
2. Every parcel that is exempted or excluded from taxation shall be reviewed at least once every four years to verify that the parcel qualifies for the exemption or exclusion. Said review shall comply with the provisions of N.C.G.S. § 105-296(l).
3. The provisions of this policy shall be severable. To the extent this policy conflicts with any law, the law shall control, but only to the extent of the conflict.

Proposed Tax Foreclosure Policy

WHEREAS, Chapter 105 Article 26 of the Machinery Act provides for the collection and foreclosure of taxes; and

Properties will be considered for foreclosure once real property taxes owed on the property are delinquent for one (1) year and exceed \$500.00. Methods other than foreclosure, such as liens, will be used to recover real property prior to the passage of one (1) year or less than \$500.00.

Prior to initiating a foreclosure or referring a matter to an attorney for the County for foreclosure, the County will send a “final warning letter” and “pre-foreclosure notice” to the owner(s) of the property in question.

This letter will be sent by both first-class mail and certified mail to the owner(s) of the property that are on file with the County tax office. The taxpayer will have twenty (20) days to respond

Proposed Tax Foreclosure Policy

WHEREAS, Chapter 105 Article 26 of the Machinery Act provides for the collection and foreclosure of taxes; and

1. Prior to initiating a foreclosure or referring a matter to an attorney for the County for foreclosure, the County will take the following pre-foreclosure actions:
 - a. **First Action:** Garnishment/Bank attachment will be the first action taken. This action will take place after 60 days of the tax becoming due.
 - a. **Second Action:** Employment wage garnishment. This action will take place 90 days after the tax becomes due.
 - a. **Third Action:** North Carolina Department of Revenue Debt Set-Off Process. This action will take place 90 days after the tax becomes due.

Items for Commissioner Direction
1. Draft Business Personal Property Review Process
2. Draft Present Use Valuation Review Process
3. Draft Tax Foreclosure Review Process

Chairman Brittain opened the floor for questions or comments; there being none, he opened the floor for a motion:

Motion: To adopt Resolution Nos. 2025-07, 2025-08, and 2025-09.

RESULT: ADOPTED [UNANIMOUS] MOVER: Randy Burns, Commissioner AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-07 reads as follows:

BURKE COUNTY
NORTH CAROLINA

TAX FORECLOSURE POLICY

WHEREAS, in accordance with Chapter 105 of the North Carolina General Statutes (the "Machinery Act") the Tax Assessor has a duty to collect all taxes charged by Burke County, North Carolina (the "County");

WHEREAS, Article 26 of the Machinery Act provides for the collection and foreclosure of taxes; and

WHEREAS, it is beneficial that the County administer tax foreclosures in a manner that is fair and transparent.

NOW THEREFORE, the County and the Tax Assessor adopt the following policy concerning

1. Prior to initiating a foreclosure or referring a matter to an attorney for the County for foreclosure, the County will take the following pre-foreclosure actions:
 - a. First Action: Garnishment/Bank attachment will be the first action taken. This action will take place after 60 days of the tax becoming due.

- b. Second Action: Employment wage garnishment. This action will take place 90 days after the tax becomes due.
 - c. Third Action: North Carolina Department of Revenue Debt Set-Off process. This action will take place 90 days after the tax becomes due.
2. Properties will be considered for foreclosure once real property taxes owed on the property are delinquent for one (1) year and exceed \$500.00. Methods other than foreclosure, such as liens, will be used to recover real property prior to the passage of one (1) year or less than \$500.00.
3. Prior to initiating a foreclosure or referring a matter to an attorney for the County for foreclosure, the County will send a "final warning letter" and "pre-foreclosure notice" to the owner(s) of the property in question. This letter will be sent by both first-class mail and certified mail to the owner(s) of the property that are on file with the County tax office. The taxpayer will have twenty (20) days to respond.
4. Prior to initiating a foreclosure or referring a matter to an attorney for the County for foreclosure, the County will make a reasonable attempt to determine if any person(s) have liens on the property. If lienholders are located, the County will notify said lienholders of the pending foreclosure and give them the opportunity to pay the outstanding taxes before foreclosure is initiated.
5. The County is permitted, but not required, to enter into installment payment agreements with the owner(s) of a property prior to or during a foreclosure. A special payment agreement may be arranged on delinquent accounts at anytime up until the time an account is sent to the attorney. This special payment agreement does not cancel any garnishment or debt set off action.
6. Once a tax foreclosure is referred to an attorney for the County, all legal fees and costs that are permitted by law to be charged to the owner(s) must be paid in full before the foreclosure will be dismissed.
7. The attorney or other appropriate agent to whom the tax foreclosure is referred shall provide a report each month reflecting the status of all accounts that have been referred to the attorney or appropriate agent. The report should be very basic including the taxpayers' names, account numbers, tax amount when submitted, and date paid.
8. As permitted by law, the owner(s) of the property being foreclosed upon may redeem the property at any point prior to confirmation of the sale by paying the amount due in full, including attorneys' fees and costs as permitted by law.
9. The foreclosures contemplated by this policy may take any form permitted by law.
10. The provisions of this policy shall be severable. To the extent this policy conflicts with any law, the law shall control, but only to the extent of the conflict.

11. This policy applies only to the initiation of foreclosure proceedings. The County may separately and use any other remedies available to it at law to recover delinquent taxes.

Adopted this 17th day of March 2025.

/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

Resolution No. 2025-08 reads as follows:

BURKE COUNTY
NORTH CAROLINA

BURKE COUNTY, NORTH CAROLINA
PERSONAL PROPERTY TAX AUDIT POLICY

WHEREAS, Chapter 105 of the North Carolina General Statutes (the "Machinery Act") governs taxation, including taxation by North Carolina counties;

WHEREAS, N.C.G.S. § 105-296 charges the Burke County tax assessor with the "general charge of the listing appraisal, and assessment of all property in the account in accordance with the provisions of law";

WHEREAS, N.C.G.S. § 105-312(b) provides that "[i]t shall be the duty of the assessor to see that all property not properly listed during the regular listing period be listed, assessed and taxed as provided in" the Machinery Act;

WHEREAS, part of ensuring that personal property is listed in the manner required by law involves reviewing and auditing listings of personal property;

WHEREAS, it is beneficial that the County conduct such reviews and audits in a manner that is fair and transparent.

NOW THEREFORE, the County and the Tax Assessor adopt the following policy concerning the review and audit of personal property tax listings:

1. Any account of a taxpayer that shows a listing of greater than \$50,000 in taxable personal property shall be formally audited at least once every eight (8) years.
2. The County Tax Assessor shall annually select at least five percent (5%) of taxpayers listing less than \$50,000 in business personal property tax for an informal (or desk) audit.

3. The County Tax Assessor retains discretion to review and/or audit the account of any taxpayer where the Tax Assessor is aware of circumstances where, in the Tax Assessor's sole discretion, such action is appropriate.
4. The provisions of this policy shall be severable. To the extent this policy conflicts with any law, the law shall control, but only to the extent of the conflict.

Adopted this 17th day of March 2025.

/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

Resolution No. 2025-09 reads as follows:

BURKE COUNTY
NORTH CAROLINA

PRESENT USE VALUE AUDIT POLICY

WHEREAS, Chapter 105 of the North Carolina General Statutes (the "Machinery Act") governs taxation, including taxation by North Carolina counties;

WHEREAS, N.C.G.S. § 105-296 charges the Burke County tax assessor with the "general charge of the listing appraisal, and assessment of all property in the account in accordance with the provisions of law";

WHEREAS, N.C.G.S. § 105-296(j) requires that the Tax Assessor "must annually review at least one-eighth (1/8) of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification";

WHEREAS, N.C.G.S. § 105-296(l) requires that the Tax Assessor must "annually review at least one-eighth (1/8) of the parcels in the county exempted or excluded from taxation to verify that these parcels qualify for the exemption or exclusion";

WHEREAS, it is beneficial that the County conduct such reviews in a manner that is fair and transparent.

NOW THEREFORE, the County and the Tax Assessor adopt the following policy concerning:

1. Every parcel that is classified for taxation at present-use value must be reviewed at least once every four (4) years to determine that the parcel qualifies for the classification. Said review shall comply with the provisions of N.C.G.S. § 105-296(j).

2. Every parcel that is exempted or excluded from taxation shall be reviewed at least once every four (4) years to verify that the parcel qualifies for the exemption or exclusion. Said review shall comply with the provisions of N.C.G.S. § 105-296(l).
3. The provisions of this policy shall be severable. To the extent this policy conflicts with any law, the law shall control, but only to the extent of the conflict.

Adopted this 17th day of March 2025.

/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

CA / SHERIFF - RESOLUTION AUTHORIZING LITIGATION & SETTLEMENT

This was a request to adopt a resolution authorizing the County Attorney to initiate litigation and reach a potential settlement regarding a property located at 1937 Highway 64. Sheriff Hinceman provided background on the location, citing it as a significant nuisance property due to the frequent law enforcement calls over the past three (3) years, including overdoses, one overdose death, disturbances, and suspected narcotics activity. A recent search warrant executed by the Sheriff's Office resulted in over 20 individuals being removed from the property.

Destin Hall, County Attorney, explained that the resolution would authorize his office to file a lawsuit to abate the nuisance and potentially reach a settlement with the property owner. Remedial measures may include removing unauthorized individuals, allowing law enforcement to arrest trespassers, or requiring the owner to sell the property. Mr. Hall explained that explicit approval is required by the Board for the County Attorney to initiate such legal action.

Chairman Brittain opened up the floor for questions or comments. Commissioner Burns inquired whether seizure of the property would trigger proceeds to fall under the fines and forfeitures clause for the school system. The County Attorney responded that any Board-incurred expenses would be treated as a lien on the property, while property taken in such matters may revert to the Board of Education. Mr. Hall recommended that further discussion on this issue be deferred to a closed session due to the sensitive nature of pending litigation.

Motion: To adopt Resolution No. 2025-14.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Resolution No. 2025-14 reads as follows:

Burke County
 North Carolina

Resolution Authorizing Litigation and Settlement March 17, 2025

WHEREAS, for the last several years, the Burke County Sheriff's Office has responded to numerous calls for police service at property located at 1937 US 64, Morganton, North Carolina; and

WHEREAS, reported unlawful activities on the property include controlled substance violations, drug overdoses, and repeated acts which create and constitute a breach of the peace; and

WHEREAS, citizens in the community have repeatedly complained to law enforcement authorities about such activities occurring upon the property; and

WHEREAS, Chapter 19 of the North Carolina General Statutes defines a public nuisance and gives local government the power to seek court action to abate or stop a nuisance; and

WHEREAS, possible remedies include forfeiture of property, court-ordered closure of property, permanent restrictions on the use of property, civil fines, mandatory accounting, imposition of liens, and invalidation of leases; and

WHEREAS, under N.C. Gen. Stat. § 153A-11 and -12, the Board of Commissioners is vested with the power to file suit and contract on behalf of Burke County; and

WHEREAS, the Burke County Board of Commissioners desires to pursue court action to abate the nuisance at 1937 US 64, Morganton, North Carolina; and

WHEREAS, Steven D. Crockford owns the property located at 1937 US 64, Morganton, North Carolina, by deed recorded in Deed Book 2519, Pages 972-974 of the Burke County Registry.

THEREFORE, the Burke County Board of Commissioners resolves that it authorizes the County Attorney, Wilson, Lackey, Rohr & Hall, P.C.:

1. To institute litigation against Steven D. Crockford and all other necessary parties regarding the subject property, should any said necessary parties exist, to abate the nuisance described above.
2. To settle the litigation, if warranted, on whatever terms the County Attorney sees fit.
3. To seek enforcement, if necessary, of any orders resulting from the litigation.

Adopted this 17th day of March 2025.

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

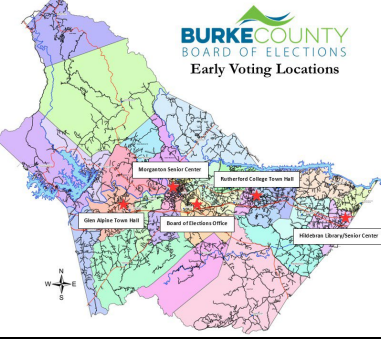
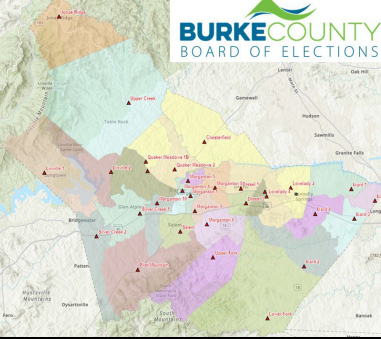
Attest:

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

REPORTS AND COMMENTS

ELECTIONS - DEPARTMENTAL UPDATE

Kenny Rhyne, Elections Director, provided a departmental update as follows:

Board of Elections 2128 South Sterling Street, Ste. 100, Morganton, NC 28655 	Board of Elections Members & Meetings  ➤ L.H. Kirksey - Chair ➤ Sandi Walker - Secretary ➤ Linda Walker - Member ➤ Anthony Iovino - Member ➤ Beverly Carlton - Member ➤ The Board of Elections meets every 2nd Tuesday of the month at the Elections Office on S. Sterling Street. ➤ Email: Burke.BOE@BurkeNC.org												
Board of Elections Staff  ➤ Director - Kenny Rhyne ➤ Deputy Director - Dustin Wise ➤ Election Specialist I - Amy Moore ➤ Election Specialist III - Trent Price ➤ 3 part-time office staff when needed	Board of Elections Election Workers  ➤ 40 early voting workers ➤ 161 election day poll workers ❖ including 41 first-time poll workers ➤ 4 high school students												
FIVE (5)  BURKE COUNTY BOARD OF ELECTIONS Early Voting Locations SITES	31 VOTING  BURKE COUNTY BOARD OF ELECTIONS SITES SCAN FOR A LIST OF POLLING PLACES 												
2024 Election Voter Turnout  BURKE COUNTY REGISTERED VOTER TURNOUT <table border="1"> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Voted</td> <td>76%</td> </tr> <tr> <td>Did Not Vote</td> <td>24%</td> </tr> </tbody> </table> NORTH CAROLINA REGISTERED VOTER TURNOUT <table border="1"> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Voted</td> <td>74%</td> </tr> <tr> <td>Did Not Vote</td> <td>26%</td> </tr> </tbody> </table> ➤ Burke Co. has a 75.91% turnout which is slightly higher than the entire state's turnout of 73.73%		Category	Percentage	Voted	76%	Did Not Vote	24%	Category	Percentage	Voted	74%	Did Not Vote	26%
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Voter Affiliation

February 1, 2025, Voter Data



Burke County Voter Affiliation

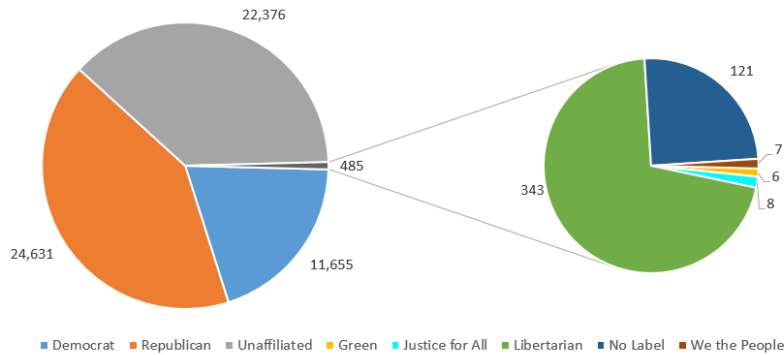


PHOTO: THE PAPER



PHOTO: THE PAPER



PHOTO: THE PAPER

Poll Workers

Inaugural Appreciation Celebration



Approximately 90 people attended the first poll worker appreciation celebration.



Voter Registration



To register or make changes to your voter registration, voters can visit the Board of Elections office, visit ncsbe.gov/registering/how-register or scan the QR code below.



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Voter ID in NC



- November 2024 was the 4th election with new voter ID rules in place.
- The Board of Elections Office can issue photo IDs to any registered voter. So far, 131 photo IDs have been issued in 2024.



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Board of Elections

Department Highlights

- There are 59,183 registered voters as of February 1, 2025.
- In January of 2025, NCOA mailing was sent, including 4,994 voter registration cards to update addresses and maintain accurate voter records.
- Weekly List Maintenance conducted: including removal of ineligible voters due to deaths, felony convictions, NVRA survey reports, duplicate registrations, and out-of-state cancellations to ensure accurate voter records.
- Burke BOE staff will attend the NCADE conference in Durham in March of 2025.

Board of Elections

2025 Election Season

- 2025 Municipal Candidate Filing Period: July 7th 8:00 a.m. - July 18th 12:00 p.m.
- Municipalities Filing: Connelly Springs, Drexel, Glen Alpine, Hickory, Long View, Morganton, Rhodhiss, and Valdese
- Election Day: November 4, 2025

Board of Elections

Looking Ahead: 2026 Election

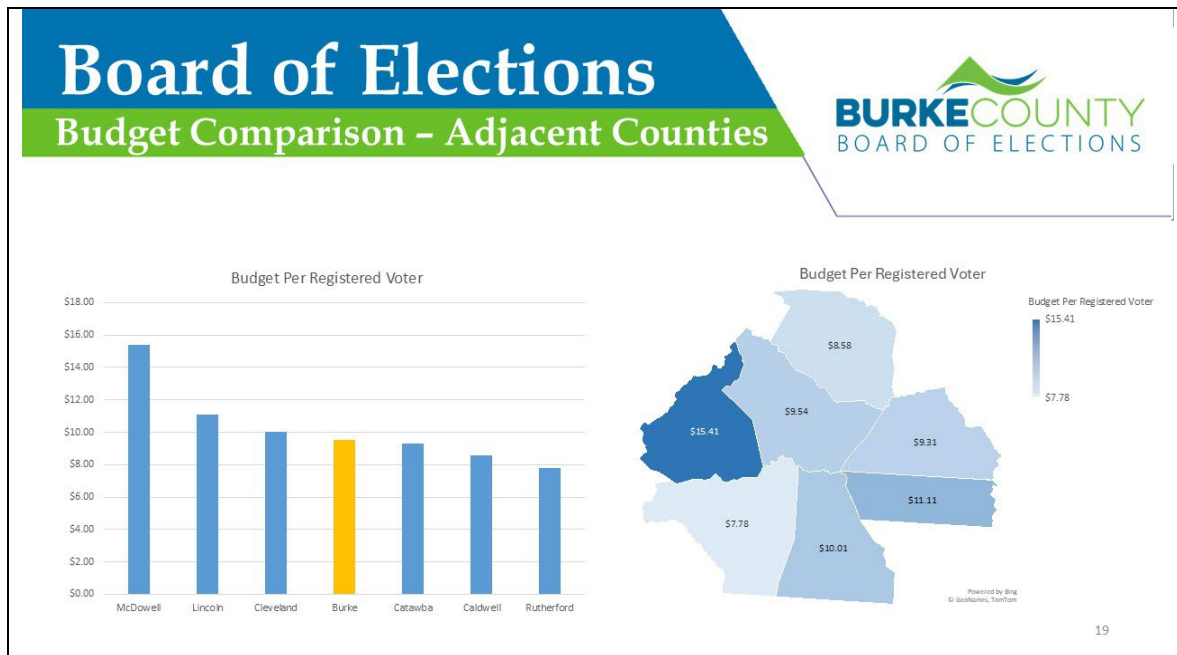
- Candidate filing for the March 2026 primary is December 1, 2025 - December 19, 2025
- Primary Election Day: March 3, 2026
- General Election Day: November 3, 2026

BUDGET (FY 2024-2025)

✓ SALARIES FULL TIME.....	217,260.00
✓ SALARIES BOARD.....	17,908.00
✓ INSURANCE GROUP.....	42,768.00
✓ SOCIAL SECURITY TAX.....	14,580.00
✓ MEDICARE TAX.....	3,410.00
✓ RETIREMENT.....	29,656.00
✓ 401K.....	10,863.00
✓ WASTE DISPOSAL.....	900.00
✓ M&R EQUIPMENT.....	50,000.00
✓ TELEPHONE.....	750.00
✓ PRINTING.....	6,000.00
✓ STAFF TRAVEL.....	12,000.00
✓ LICENSES AND DUES.....	315.00
✓ OFFICE SUPPLIES.....	12,000.00
✓ PROGRAM SUPPLIES.....	6,000.00
✓ SUBSCRIPTIONS.....	300.00
✓ POSTAGE.....	8,500.00
✓ SALARIES ELECTION WORKERS.....	87,929.00
✓ SOCIAL SECURITY TAX.....	5,452.00
✓ MEDICARE TAX.....	1,275.00
✓ TECHNOLOGY.....	15,000.00
✓ RENTAL BUILDING.....	2,000.00
✓ ADVERTISING.....	3,000.00
✓ PRINTING.....	17,000.00
TOTAL.....	564,866.00

This calculates to an average of \$6.39 per person or \$9.54 per registered voter.

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Chairman Brittain opened the floor for questions or comments and praised the Elections Department for all their hard work. There being nothing further, he opened the floor for a motion.

Motion: To accept the report as presented.

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

BOC - REPORTS & COMMENTS

Chairman Brittain opened the floor for reports and comments from Board members and professional staff. Clerk Draughn reported that Commissioner Barrier has completed his statutorily required ethics training. She also shared that she has successfully recertified as a North Carolina Master County Clerk. County Manager Epley reported that the Opioid Coordinator position has closed and received a large number of applicants. He noted that the Capital Grant Allocation, discussed during the recent work session, is expected to become available on July 1st. Although the state will not release the funds to Partners before that date, the County can begin planning based on the established timeline. Additionally, Mr. Epley informed the Board that the RFQ for design and engineering of the new industrial shell building closed on Friday. Proposals were received over the weekend, and the selection committee is expected to meet early this week to move the project forward.

Commissioner Burns extended his appreciation to EMS personnel and their families. He also explained that the Board of Education (BOE) has declared the Chesterfield property as surplus and offered it to the Board of Commissioners (BOC) for right of first refusal, which the BOC declined. He further noted that the BOE owns 28 additional acres in Icard that the BOC previously encouraged them to surplus, and he felt that this matter warranted a follow-up. Vice Chairman Smith and Commissioner Barrier echoed Commissioner Burns' gratitude toward Burke County EMS staff. Commissioner Barrier also expressed appreciation for being part of a diverse

Board and welcomed the citizen engagement seen through social media comments. Chairman Brittain shared information on upcoming meetings and holiday related county 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
- Burke County Public Health Advisory Board
- Hickory Regional Planning Commission
- Drexel Planning Board - ETJ Alternate
- Burke County Planning Board
- Partners Health Management's Human Rights Committee
- Volunteer Agriculture Board

Chairman Brittain opened the floor for questions or comments and then encouraged citizens to participate and get involved.

RESULT: NO ACTION TAKEN.

CLOSED SESSION

Motion: To go into closed session to discuss threatened or pending litigation, to preserve the attorney-client privilege, to discuss economic development matters, to discuss contractual matters (land acquisition) and to discuss personnel matters as authorized by NCGS 143-318.11(a) (3), (4), (5) and (6).

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Motion: To come out of closed session.

RESULT: APPROVED [UNANIMOUS]

MOVER: Randy Burns, Commissioner

AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

RETURN TO OPEN SESSION

Chairman Brittain announced that a proper motion was made to come out of closed session and that no action was taken.

RESULT: NO ACTION TAKEN.

In honor of St. Patrick's Day, Chairman Brittain read an Irish blessing before calling for a motion to adjourn.

ADJOURN

Motion: To adjourn at 9:17 p.m.

RESULT: APPROVED [UNANIMOUS]

MOVER: Phil Smith, Vice Chairman

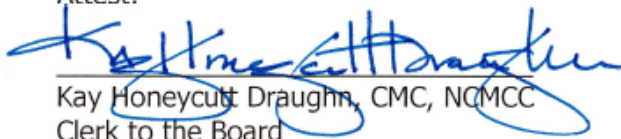
AYES: Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Approved this 16th day of June 2025.



Jeffrey C. Brittain, Chairman
Burke Co. Board of Commissioners

Attest:



Kay Honeycutt Draughn, CMC, NCMCC
Clerk to the Board