

AGENDA

Catawba County Board of Commissioners Meeting
Tuesday, January 21, 2025, 7:00 p.m.
Board of Commissioners Meeting Room 2nd Floor,
Catawba County Justice Center 100 Government Drive,
Newton, NC

1. Call to Order.
2. Pledge of Allegiance to the Flag.
3. Invocation.
4. [Approval of the Minutes from the Board's Regular Meeting of December 16, 2024, and Special Meeting of January 14, 2025.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. Appointments.
 - a. [Board Appointments.](#)
 - b. [2025 Catawba County Youth Council Appointments.](#)
8. Presentations.
Catawba County Youth Council. *Presented by Youth Council President Aliah Escamilla and Member Engagement Kylie Dagenhart.*
9. Public Hearings.
 - a. [Final Assessment Roll: Aspen Heights Subdivision Road Improvement Project. Presented by Utilities and Engineering Assistant Director Jack Chandler.](#)
 - b. [Final Assessment Roll: Brookstone Subdivision Road Improvement Project. Presented by Utilities and Engineering Assistant Director Jack Chandler.](#)
 - c. [Final Assessment Roll: Wind Bluff Court in The Knolls Subdivision Road Improvement Project. Presented by Utilities and Engineering Assistant Director Jack Chandler.](#)
10. Consent Agenda.
 - a. [Water / Sewer Project Funding Appropriation.](#)
 - b. [Declare Badge and Service Weapon Surplus for Retiring Sheriff Deputy Geoff Morris.](#)
 - c. [Declare Badge and Service Weapon Surplus for Retiring Sheriff Deputy Barton Lowdermilk.](#)
 - d. [December Tax Refunds, Releases and Adjustments.](#)
11. Other Items of Business.
12. Manager's Report.
13. Attorney's Report.
14. Adjournment.

PERSONS WITH DISABILITIES: Individuals needing assistance should contact the County Clerk at 828-465-8990 within a reasonable time prior to the meeting. Participation in public meetings is without regard to race, ethnicity, religion, sex, age, or disability.

CALENDAR: The next Board of Commissioners Meeting will take place on Monday, February 3, 2025, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

APPOINTMENTS

RANDY(Due)	<u>CVMC Board of Trustees</u>	
12/31/24	Douglas Howard	Not eligible
12/31/24	Alan Story	Eligible for a 2 nd Term
4-year terms		

Chair Isenhower recommends the reappointment of Alan Story to the CVMC Board of Trustees for a second term, with a term expiration of December 31, 2028.

RANDY(Due)	<u>Catawba County Planning Board</u>	
12/31/22	Vacant Alternate	
12/31/22	Vacant Alternate	
12/31/24	Robert Eades	Eligible for a 2 nd Term
4-year terms		

Chair Isenhower recommends the reappointment of Robert Eades to the Catawba County Planning Board for a second term, with a term expiration of December 31, 2028.

ROBERT(Due)	<u>Nursing & Rest Home Community Advisory Committee</u>	
6/18/24	Wanda Horvath	Eligible for a 4 th Term
9/12/24	Barbara Huffman	Eligible for a 6 th Term
	Vacant (Warner Lawrance)	Eligible for a 1 st Term
2/14/24	Jane Turner Murphy	Eligible for a 10 th Term
3/16/24	Tanya Reid	Eligible for a 3 rd Term
	Vacant (Helen Church)	Eligible for a 1 st Term
	Vacant (Kathy Wood)	Eligible for a 1 st Term

3-year terms

Commissioner Abernethy recommends the following reappointments to the Nursing & Rest Home Community Advisory Committee: Barbra Huffman for a sixth term with a term expiration of September 12, 2027, and Tanya Reid for a 3rd term with a term expiration of March 16, 2027.

Maiden	Aaralyn Bodenheimer
	Savannah Prevatte
	Annika Fulbright
	Madden Hensley
Challenger	Maggie Farr
	Saarah Majeed
	Valeria Lemus-Almanza
	Angel Vicente
	Jahdai Avalos
Discovery	Aliah Escamilla
	Gissel Jimenez
	Maggie White
Home School	Selah Sigmon
	Kylie Dagenhart
	Ava Stucker
Newton-Conover HS	Jack Lamb
	Trysten Gabriel
	Abigail DeHart
	Caitlin McElhone
Hickory High	Angelica Cruz Ramirez
	Dominic Simonette
	Jones Stahlschmidt
FT Foard	Heidi Heavner
St Stephens HS	Morgan Ray Schmidt
	Chance Ly
	Melanny Conde
Hickory Christian Academy	Catherine Hata
HCAM	Damaris Gonzalez
Bandys	Lilia Zinn
	Chance Leatherman
	Jett Copeland
Bunker Hill	Genesis Salgado
	Jaymie Helms

Memorandum

To: Catawba County Board of Commissioners
From: Peter Shonka, Utilities and Engineering Director
Date: January 21, 2025
RE: Aspen Heights Subdivision Road Improvement Project - Final Assessment Roll

Request:

Staff requests the Board of Commissioners conduct a public hearing to consider adoption of the attached resolution confirming the Final Assessment Roll for Aspen Heights subdivision and authorizing collection of the assessments.

Background:

On December 2, 2024, the Board adopted a resolution for Aspen Heights subdivision establishing the Preliminary Assessment Roll, scheduling a public hearing for the approval of the Final Assessment Roll, and authorized submittal of a petition for NCDOT to accept the subject roads. The next step in the process is for the Board to conduct the advertised public hearing, adopt the Final Assessment Roll, and charge the Tax Administrator with the collection of the assessments. Property owners will then be notified of the assessment and payment options.

The total project costs associated with Aspen Heights subdivision road improvements are \$42,959.00. The basis for assessment is by lot in accordance with the number of subdivision lots at the time the petition was submitted, which is eleven.

The individual assessment for each of the eleven lots is \$3,905.36. This amount can be paid either as a lump sum before the first assessment bill comes due or in 10 annual payments with 1.5% annual interest. The first annual payment, prior to the application of interest, is \$423.47.

The table below summarizes the statutory process for establishing private road assessments and, for the items that have been completed, provides the dates on which the Board of Commissioners took each required action. The table also outlines the remaining steps the Board will still need to take in order to implement the assessment (*noted in italics, with planned dates*).

NCGS §	Date	Action Items
153A-205	6/15/2023	Citizens petition BOC with >75% of property owners & >75% of road frontage.
153A-190 & 153A-191	10/16/2023	BOC accepts Citizen Petition, makes funding decision and adopts Preliminary Resolution describing the Project, financing and setting time for Public Hearing.
153A-192	11/6/2023	BOC holds Public Hearing on Preliminary Assessment Resolution.
153A-192	11/6/2023	BOC adopts Final Resolution approving Project, setting financing terms.
143-131	12/13/2023	Project is bid in accordance with NC Procurement Procedures.
143-131	1/17/2024	Bid awarded.
153A-193 & 194	12/2/2024	BOC determines Project Total Cost, sets date and time for Public Hearing on the Preliminary Assessment Rolls.
153A-195	1/21/2025	<i>BOC holds Public Hearing on the Preliminary Assessment Rolls annuals, confirms Preliminary Assessment Rolls. If confirmed, Tax Administrator is authorized to collect assessment fees in same manner as property taxes.</i>

Alternatives:

The Board of Commissioners may modify or annul the Final Assessment Roll or any individual assessments. If the Board of Commissioners should choose to annul the Final Assessment Roll or any individual assessments, the County would be unable to recover the project funds spent repairing the roads and would have established a precedent of dedicating public funding to private road repair projects.

Recommendation:

Staff recommends the Board of Commissioners conduct a public hearing to consider adoption of the attached resolution confirming the Final Assessment Roll for Aspen Heights subdivision and authorizing collection of the assessments.

Attachments:

Map of Aspen Heights

Resolution for Aspen Heights Final Assessment Roll

RESOLUTION No. 2025 - ____

RESOLUTION CONFIRMING ASSESSMENT ROLL
FOR ASPEN HEIGHTS SUBDIVISION AND LEVYING ASSESSMENTS

WHEREAS, the Catawba County Board of Commissioners has on this day held a public hearing, after due notice as required by law, on the Final Assessment Roll for the improvement of Aspen Court in Aspen Heights subdivision; and

WHEREAS, the Board has heard all those present who requested to be heard, and has found the Assessment Roll to be proper and correct.

NOW, THEREFORE BE IT RESOLVED by the Catawba County Board of Commissioners that:

1. The Assessment Roll for the improvement of Aspen Court in Aspen Heights subdivision is hereby declared to be correct, and is hereby confirmed in accordance with NCGS §153A-195.
2. The Board, pursuant to authority conferred by Chapter 153A, Article 9 of the North Carolina General Statutes, does hereby levy assessments as contained in the Assessment Roll shown on Attachment A, attached hereto and incorporated herein by reference.
3. The Catawba County Clerk is hereby directed to deliver to the Catawba County Tax Administrator the Assessment Roll.
4. The Catawba County Tax Administrator is hereby charged with collection of the assessments in accordance with the procedure established by law.
5. The Catawba County Tax Administrator is hereby further directed to publish once on the 13th day of February, 2025, a notice of confirmation of the Assessment Roll, which notice shall set forth the terms of payment of the assessments such that any assessments contained in the Assessment Roll may be paid in full, without interest to the Catawba County Tax Administrator on or prior to January 21, 2026, or any property owner may elect to pay the assessment in ten (10) annual installments bearing interest at the rate of 1.5% per annum, the first installment with interest due and payable on January 22, 2026 and the succeeding installments with interest due and payable on the same date in each succeeding year until the assessment is paid in full.

Adopted this 21st day of January, 2025.

[Seal]

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:

Dale R. Stiles, Clerk to the Board
Catawba County Board of Commissioners

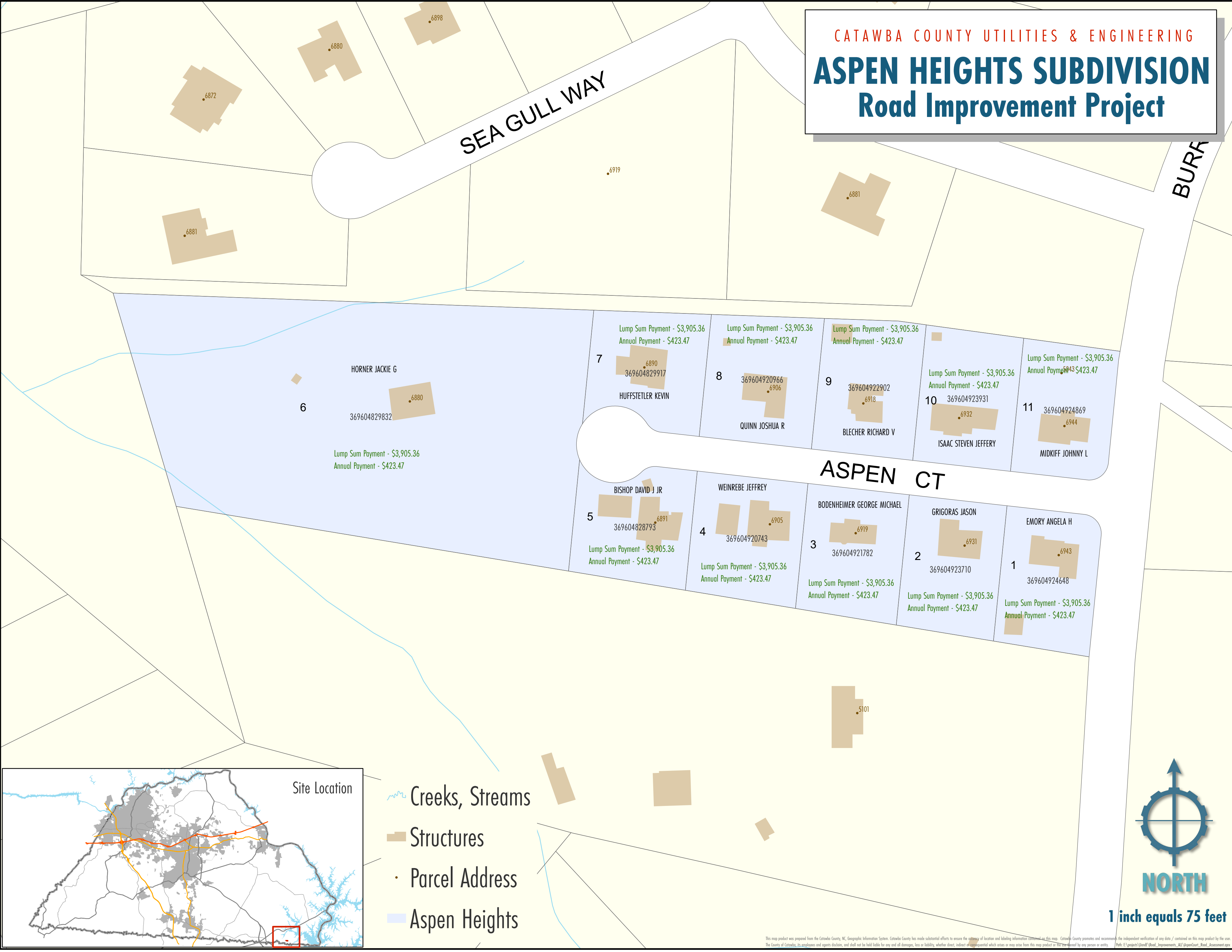
Attachment A

PIN	lrk	owner	owner2	Parcel Address	Lump Sum	Annual
369604923710	800983	GRIGORAS JASON		6931 ASPEN CT	\$3,905.36	\$423.47
369604829832	17807	HORNER JACKIE G	HORNER NICKEY	6880 ASPEN CT	\$3,905.36	\$423.47
369604923931	800990	ISAAC STEVEN JEFFERY	ISAAC SHANYN LEA AYSTA	6932 ASPEN CT	\$3,905.36	\$423.47
369604922902	800989	BLECHER RICHARD V	BLECHER BRENDA M	6918 ASPEN CT	\$3,905.36	\$423.47
369604828793	800986	BISHOP DAVID J JR		6891 ASPEN CT	\$3,905.36	\$423.47
369604924648	800607	EMORY ANGELA H		6943 ASPEN CT	\$3,905.36	\$423.47
369604924869	800606	MIDKIFF JOHNNY L	MIDKIFF MARSHA D	6944 ASPEN CT	\$3,905.36	\$423.47
369604829917	800987	HUFFSTETLER KEVIN	HUFFSTETLER MICHELLE	6890 ASPEN CT	\$3,905.36	\$423.47
369604921782	800984	BODENHEIMER GEORGE MICHAEL	BODENHEIMER DONNA A	6919 ASPEN CT	\$3,905.36	\$423.47
369604920743	800985	WEINREBE JEFFREY	WEINREBE LORRAINE MARIE	6905 ASPEN CT	\$3,905.36	\$423.47
369604920966	800988	QUINN JOSHUA R	QUINN JESSICA T	6906 ASPEN CT	\$3,905.36	\$423.47

CATAWBA COUNTY UTILITIES & ENGINEERING

ASPEN HEIGHTS SUBDIVISION

Road Improvement Project



This map product was prepared from the Catawba County, NC, Geographic Information System. Catawba County has made substantial efforts to ensure the accuracy of location and labeling information contained on this map. Catawba County promotes and recommends the independent verification of any data / contained on this map product by the user. The County of Catawba, its employees and agents disclaim, and shall not be held liable for any and all damages, loss or liability, whether direct, indirect or consequential which arises or may arise from this map product or the use thereof by any person or entity. Path: C:\projects\Utility\Road_Improvements_MU\AspenCourt_Road_Assessment.aprx

Memorandum

To: Catawba County Board of Commissioners
From: Peter Shonka, Utilities and Engineering Director
Date: January 21, 2025
RE: Brookstone Subdivision Road Improvement Project - Final Assessment Roll

Request:

Staff requests the Board of Commissioners conduct a public hearing to consider adopting the attached resolution confirming the Final Assessment Roll for Brookstone subdivision and authorizing collection of assessments.

Background:

On December 2, 2024, the Board adopted a resolution for Brookstone subdivision establishing the Preliminary Assessment Roll, scheduling a public hearing for the approval of the Final Assessment Roll, and authorized submittal of a petition for NCDOT to accept the subject roads. The next step in the process is for the Board to conduct the advertised public hearing, adopt the Final Assessment Roll, and charge the Tax Administrator with the collection of the assessments. Property owners will then be notified of the assessment and payment options.

The total project costs associated with Brookstone subdivision road improvements are \$338,175.12. The basis for assessment is by lot in accordance with the number of subdivision lots at the time the petition was submitted, which is ninety-one.

The individual assessment for each of the ninety-one lots is \$3,716.21. This amount can be paid either as a lump sum before the first assessment bill comes due or in 10 annual payments with 1.5% annual interest. The first annual payment, prior to the application of interest, is \$402.96.

The table below summarizes the statutory process for establishing private road assessments and, for the items that have been completed, provides the dates on which the Board of Commissioners took each required action. The table also outlines the remaining steps the Board will still need to take in order to implement the assessment (*noted in italics, with planned dates*).

NCGS §	Date	Action Items
153A-205	9/8/2023	Citizens petition BOC with >75% of property owners & >75% of road frontage.
153A-190 & 153A-191	1/16/2024	BOC accepts Citizen Petition, makes funding decision and adopts Preliminary Resolution describing the Project, financing and setting time for Public Hearing.
153A-192	2/5/2024	BOC holds Public Hearing on Preliminary Assessment Resolution.
153A-192	2/5/2024	BOC adopts Final Resolution approving Project, setting financing terms.
143-131	3/13/2024	Project is bid in accordance with NC Procurement Procedures.
143-131	5/6/2024	Bid awarded.
153A-193 & 194	12/2/2024	BOC determines Project Total Cost, sets date and time for Public Hearing on the Preliminary Assessment Rolls.
153A-195	1/21/2025	<i>BOC holds Public Hearing on the Preliminary Assessment Rolls annuals, confirms Preliminary Assessment Rolls. If confirmed, Tax Administrator is authorized to collect assessment fees in same manner as property taxes.</i>

Alternatives:

The Board of Commissioners may modify or annul the Final Assessment Roll or any individual assessments. If the Board of Commissioners should choose to annul the Final Assessment Roll or any individual assessments, the County would be unable to recover the project funds spent repairing the roads and would have established a precedent of dedicating public funding to private road repair projects.

Recommendation:

Staff recommends the Board of Commissioners conduct a public hearing to consider adoption of the attached resolution confirming the Final Assessment Roll for Brookstone subdivision and authorizing collection of the assessments.

Attachments:

Map of Brookstone
Resolution for Brookstone Final Assessment Roll

RESOLUTION No. 2025 - ____

RESOLUTION CONFIRMING ASSESSMENT ROLL
FOR BROOKSTONE SUBDIVISION AND LEVYING ASSESSMENTS

WHEREAS, the Catawba County Board of Commissioners has on this day held a public hearing, after due notice as required by law, on the Final Assessment Roll for the improvement of Brookstone Drive, Tuscany Court, Windsor Court, Waterford Drive and a portion of Cottingham Drive in Brookstone subdivision; and

WHEREAS, the Board has heard all those present who requested to be heard, and has found the Assessment Roll to be proper and correct.

NOW, THEREFORE BE IT RESOLVED by the Catawba County Board of Commissioners that:

1. The Assessment Roll for the improvement of Brookstone Drive, Tuscany Court, Windsor Court, Waterford Drive and a portion of Cottingham Drive in Brookstone subdivision is hereby declared to be correct, and is hereby confirmed in accordance with NCGS §153A-195.
2. The Board, pursuant to authority conferred by Chapter 153A, Article 9 of the North Carolina General Statutes, does hereby levy assessments as contained in the Assessment Roll shown on Attachment A, attached hereto and incorporated herein by reference.
3. The Catawba County Clerk is hereby directed to deliver to the Catawba County Tax Administrator the Assessment Roll.
4. The Catawba County Tax Administrator is hereby charged with collection of the assessments in accordance with the procedure established by law.
5. The Catawba County Tax Administrator is hereby further directed to publish once on the 13th day of February, 2025, a notice of confirmation of the Assessment Roll, which notice shall set forth the terms of payment of the assessments such that any assessments contained in the Assessment Roll may be paid in full, without interest to the Catawba County Tax Administrator on or prior to January 21, 2026, or any property owner may elect to pay the assessment in ten (10) annual installments bearing interest at the rate of 1.5% per annum, the first installment with interest due and payable on January 22, 2026 and the succeeding installments with interest due and payable on the same date in each succeeding year until the assessment is paid in full.

Adopted this 21st day of January, 2025.

[Seal]

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:

Dale R. Stiles, Clerk to the Board
Catawba County Board of Commissioners

Attachment A

PIN	LRK	Owner	Owner2	Parcel Address	Lump Sum	Annual
370015639078	602264	YANG PU		BROOKSTONE DR	\$3,716.21	\$402.96
370015638233	602240	WARD WENDY L	WARD JAMES CHRISTIAN	WATERFORD DR	\$3,716.21	\$402.96
370015635371	602230	BRADSHAW LARRY A	BRADSHAW LINDA B	WATERFORD DR	\$3,716.21	\$402.96
370015636027	602238	ICARD BARRY P	ICARD SARA A	WATERFORD DR	\$3,716.21	\$402.96
370015639350	602241	BROWN CHARLES W	BROWN JANETTE H	WATERFORD DR	\$3,716.21	\$402.96
370015638659	602225	LOR ME	VUE BEE M	COTTINGHAM DR	\$3,716.21	\$402.96
370015638504	602227	HARALAM GREGORY P	HARALAM DEBRA J	WATERFORD DR	\$3,716.21	\$402.96
370015634250	602231	PARKER DERICK S R		WATERFORD DR	\$3,716.21	\$402.96
370015636450	602229	PENCOLA MARCIA		WATERFORD DR	\$3,716.21	\$402.96
370015639526	602226	WEISHAR ANDREW PAUL	WEISHAR CHRISTINE	COTTINGHAM DR	\$3,716.21	\$402.96
370015637437	602228	CANIPE STEVEN E		WATERFORD DR	\$3,716.21	\$402.96
370015637115	602239	SMITH KIM H		WATERFORD DR	\$3,716.21	\$402.96
370015639876	602224	THRONEBURG BRANDON T		COTTINGHAM DR	\$3,716.21	\$402.96
370016830972	602311	SPEARS STEPHANIE DAWN	SPEARS RONNIE SCOTT	BROOKSTONE DR	\$3,716.21	\$402.96
370016749136	602215	CROWE KEITH A	CROWE TERI P	ZION CHURCH RD	\$3,716.21	\$402.96
370016840089	602214	KHAN MOHAMED ABRAHAM	KHAN CHRISTIANA MELISSA	ZION CHURCH RD	\$3,716.21	\$402.96
370019618902	602272	MOONEY MARTY J	MOONEY LAUREN M	BROOKSTONE DR	\$3,716.21	\$402.96
370016739436	602255	DINSMORE WAYNE E	DINSMORE JESSICA R	TUSCANY CT	\$3,716.21	\$402.96
370016831716	602309	SCHLAGENHAUF CLAUDE III	SCHLAGENHAUF SHERRY B	BROOKSTONE DR	\$3,716.21	\$402.96
370016830249	602317	HUITT LISA ANNETTE		CARRIAGE LN	\$3,716.21	\$402.96
370016739741	602250	GONZALEZ OSCAR A	GONZALEZ VERONICA A	TUSCANY CT	\$3,716.21	\$402.96
370016738741	602251	ERNST SUSAN JOHNSON	ERNST JACK CLARKE	TUSCANY CT	\$3,716.21	\$402.96
370016738857	602249	PACHECO JORGE R	PACHECO ROSA M	WATERFORD DR	\$3,716.21	\$402.96
370019713948	602275	WHISENANT THOMAS ANDREW	WHISENANT ANGELA NICOLE	BROOKSTONE DR	\$3,716.21	\$402.96
370016736015	602277	ELLIOTT STEVEN DAVID	ELLIOTT TERRI HUFFMAN	BROOKSTONE DR	\$3,716.21	\$402.96
370015625958	602237	ICARD BARRY P	ICARD SARA A	WATERFORD DR	\$3,716.21	\$402.96
370015730174	602263	WHITENER DANIEL P		BROOKSTONE DR	\$3,716.21	\$402.96
370015731611	602222	HICKS ARON LEE	GHAREEB DORYS INOCENCIA	COTTINGHAM DR	\$3,716.21	\$402.96
370015626650	602268	BUFF-LINDNER AMANDA HALEY	LINDNER CARL JAYSON	BROOKSTONE DR	\$3,716.21	\$402.96
370016737497	602254	MATHEWS JAMES V		TUSCANY CT	\$3,716.21	\$402.96
370015734660	602246	RATLIFF BRANDON ROBERT	RATLIFF TENNILLE MICHELLE	WATERFORD DR	\$3,716.21	\$402.96
370015732265	602261	WHITENER DANIEL PETER	WHITENER JENNIFER LEA	BROOKSTONE DR	\$3,716.21	\$402.96
370019626338	602269	DE LUCA MICHAEL S	DE LUCA MARY P	BROOKSTONE DR	\$3,716.21	\$402.96
370019724218	602293	YODER TRACY F	YODER ANGELA W	BROOKSTONE DR	\$3,716.21	\$402.96
370016748043	602218	MCNEIL ANTHONY T	MCNEIL REBECCA H	WATERFORD DR	\$3,716.21	\$402.96
370015638053	602265	KIRBY JOE CLAUDE JR	KIRBY DANA C	BROOKSTONE DR	\$3,716.21	\$402.96
370019724486	602294	ANTON TERESA SUSAN		BROOKSTONE DR	\$3,716.21	\$402.96
370016725663	602295	STINSON STEVEN A	STINSON LISA A	WINDSOR CT	\$3,716.21	\$402.96
370015722925	602281	CERDA RAYMOND A	MASSEY-CERDA KAREN J	BROOKSTONE DR	\$3,716.21	\$402.96
370015733011	602280	GISSY MICHAEL	CLONTZ ANGELICA	BROOKSTONE DR	\$3,716.21	\$402.96
370015720821	602283	DICKERSON DONALD BRADFORD	DICKERSON MEREDITH LANEY	BROOKSTONE DR	\$3,716.21	\$402.96
370016737628	602252	LEHMONS BRETT	LEHMONS AMY	TUSCANY CT	\$3,716.21	\$402.96
370015629750	602284	STINE MARY RACHEL	STINE BRENT ANTHONY	BROOKSTONE DR	\$3,716.21	\$402.96
370019712829	602274	JMA PROPERTIES OF NC LLC		BROOKSTONE DR	\$3,716.21	\$402.96
370015721829	602282	MARTINEZ HEATHER M	MUNOZ CARLOS J MARTINEZ	BROOKSTONE DR	\$3,716.21	\$402.96
370016737219	602257	LAWING JEFFREY	LAWING TRACEY	BROOKSTONE DR	\$3,716.21	\$402.96
370015733360	602260	HARRILL ALEX STANTON	OEHLEKING MICHAEL	BROOKSTONE DR	\$3,716.21	\$402.96
370016735393	602258	CALDWELL TREMELLE	CALDWELL EDISA	BROOKSTONE DR	\$3,716.21	\$402.96
370019720466	602301	DANT ROBERT JOSEPH	DANT PAMELA KELLY	WINDSOR CT	\$3,716.21	\$402.96
370015624771	602235	GILBERT DENISE ANNETTE	GILBERT ANGELA KIRBY	WATERFORD DR	\$3,716.21	\$402.96
370016736852	602248	WILLIAMS MARCUS T SR	WILLIAMS DETRA S	WATERFORD DR	\$3,716.21	\$402.96
370015627982	602266	HOMESLEY MICHAEL LEWIS JR		BROOKSTONE DR	\$3,716.21	\$402.96
370015731260	602262	WHITENER DANIEL PETER	WHITENER JENNIFER LEA	BROOKSTONE DR	\$3,716.21	\$402.96
370015625807	602236	MCKEIRNAN PATRICK F	MCKEIRNAN LINDA M	WATERFORD DR	\$3,716.21	\$402.96
370016736543	602253	BOYETTE RONALD BRADLEY	BOYETTE DUSTIE B	TUSCANY CT	\$3,716.21	\$402.96
370019626250	602270	DIZON CARMELINO BONDOC	DIZON EDNA M	BROOKSTONE DR	\$3,716.21	\$402.96
370016726845	602308	WOOD BRANDI BUFF		WINDSOR CT	\$3,716.21	\$402.96
370019723108	602292	FORD MARY ELLEN	RIVARD ROBERT A	BROOKSTONE DR	\$3,716.21	\$402.96
370015723561	602297	YOUNG LARRY TODD	YOUNG KIMBERLY B	WINDSOR CT	\$3,716.21	\$402.96
370015724857	602306	DECESARE MARYANNE T		WINDSOR CT	\$3,716.21	\$402.96
370015627708	602267	LONG JAMEL A	LONG MARILOU G	BROOKSTONE DR	\$3,716.21	\$402.96
370015730778	602223	TAHIRKHELI SHERYAR	TABASSUM LAILA	COTTINGHAM DR	\$3,716.21	\$402.96
370019723318	602298	RICHARD LAURA		WINDSOR CT	\$3,716.21	\$402.96
370016738224	602256	WARD TIMOTHY STEPHEN	WARD STEPHANIE DIANE	BROOKSTONE DR	\$3,716.21	\$402.96
370015724643	602296	COONE MICHAEL SHANE	MANN AMY KATHLEEN	WINDSOR CT	\$3,716.21	\$402.96
370016735740	602247	ALCAREZ ROSALYN L		WATERFORD DR	\$3,716.21	\$402.96
370016725848	602307	CAMILO JULIANA M		WINDSOR CT	\$3,716.21	\$402.96
370019628499	602286	WHITENER PHYLLIS		BROOKSTONE DR	\$3,716.21	\$402.96
370019623365	602234	CAMPBELL DAVID W	CAMPBELL KIRBY L	WATERFORD DR	\$3,716.21	\$402.96
370016735017	602278	PHILIPS ANTHONY MICHAEL		BROOKSTONE DR	\$3,716.21	\$402.96
370015734015	602279	WILSON MELODY DAWN		BROOKSTONE DR	\$3,716.21	\$402.96
370015723861	602305	FREEMAN THOMAS L	FREEMAN ANDREA M	WINDSOR CT	\$3,716.21	\$402.96
370019626076	602271	MAY NICHOLAS PATRICK	MAY OLIVIA JANE KELLY	BROOKSTONE DR	\$3,716.21	\$402.96
370015722607	602303	WOLF GARY	WOLF BARBARA	WINDSOR CT	\$3,716.21	\$402.96
370019628388	602287	WHEELER EDWARD BURRELL	WHEELER ALLISON G	BROOKSTONE DR	\$3,716.21	\$402.96
370015722784	602304	RIDENOUR ROBERT D	RIDENOUR JUDY A	WINDSOR CT	\$3,716.21	\$402.96
370019710820	602273	MOSER RICK D II	MOSER MONICA F	BROOKSTONE DR	\$3,716.21	\$402.96
370015721548	602302	BLOCH JASON	BLOCH STEPHANIE	WINDSOR CT	\$3,716.21	\$402.96
370015622888	602232	CLAYTON WALTER S		WATERFORD DR	\$3,716.21	\$402.96
370015734375	602259	HARRILL ALEX STANTON	OEHLEKING MICHAEL	BROOKSTONE DR	\$3,716.21	\$402.96
370015731470	602243	BURRIS JEREMY MICHAEL	CLINE-BURRIS LEEANN ELIZABETH	WATERFORD DR	\$3,716.21	\$402.96
370019722229	602299	HOFFMAN JERRY R	HOFFMAN HEATHER A	WINDSOR CT	\$3,716.21	\$402.96
370019629227	602288	GATES CLIFTON DAVID	GATES MICHELE S	BROOKSTONE DR	\$3,716.21	\$402.96
370019720382	602300	JONES RONNIE ANDREW	LUNA-JONES KIMBERLY JOYCE	WINDSOR CT	\$3,716.21	\$402.96
370019629177	602289	HARRIS RONALD R	AYCOCK DOROTHY S	BROOKSTONE DR	\$3,716.21	\$402.96
370015732629	602221	MUTH NANCY G		WATERFORD DR	\$3,716.21	\$402.96
370016735987	602220	HOWELL SCOTT A	HOWELL LORNA LYN	WATERFORD DR	\$3,716.21	\$402.96
370015621517	602233	VERRETTE MARIA		WATERFORD DR	\$3,716.21	\$402.96
370015730356	602242	KRECH JEREMY RYAN	KRECH EMILY OWEN	WATERFORD DR	\$3,716.21	\$402.96
370015733581	602245	REESE ELIJAH	REESE BRITTANY	WATERFORD DR	\$3,716.21	\$402.96
370016737012	602276	BECK JEFFREY T	BECK STEPHANIE M	BROOKSTONE DR	\$3,716.21	\$402.96

CATAWBA COUNTY UTILITIES & ENGINEERING

BROOKSTONE SUBDIVISION

Road Improvement Project

Legend:

- Green: \$3,716.21 Annual Payment - \$402.96
- Orange: \$3,716.21 Annual Payment - \$402.96
- Yellow: \$3,716.21 Annual Payment - \$402.96

Disclaimer: This map project was prepared from the Catawba County, NC Geographic Information System. Catawba County has made substantial efforts to ensure the accuracy of location and labeling information contained on this map. Catawba County promotes and recommends the independent verification of any data / contained on this map product by the user. The County of Catawba, its employees and agents disclaim, and shall not be held liable for any and all damages, loss or liability whether direct, indirect or consequential which arises or may arise from this map product or the use thereof by any person or entity.

Map Details:

- Streets:** Autumn Ln, Tangle Dr, Brookstone Dr, Windsor Ct, Brookstone Dr, Rainbow Dr, Hills Dr, Daisy Dr, Carriage Ln, Tuscany Ct, Zion Dr, Winstone Dr, Arbor Dr, Vine Dr, Stonewall Dr.
- Properties:** Numerous lots are labeled with owner names and payment amounts. Examples include:
 - THRONBERG BRANDON T: \$3,716.21 Annual Payment - \$402.96
 - LEHMONS BRETT: \$3,716.21 Annual Payment - \$402.96
 - BOYETTE RONALD BRADLEY: \$3,716.21 Annual Payment - \$402.96
 - WILSON MELODY: \$3,716.21 Annual Payment - \$402.96
 - COOKE MICHAEL SHANE: \$3,716.21 Annual Payment - \$402.96
 - STINSON STEVEN A: \$3,716.21 Annual Payment - \$402.96
 - YODER TRACY F: \$3,716.21 Annual Payment - \$402.96
 - MOONEY MARTY J: \$3,716.21 Annual Payment - \$402.96
 - MOSER RICK D II: \$3,716.21 Annual Payment - \$402.96

70



- Brookstone Parcels
- Brookstone Addresses



1 inch equals 116 feet

Path: E:\projects\UandE\Road_Improvements_ALL\Brookstone_Assessment.aprx

Memorandum

To: Catawba County Board of Commissioners
From: Peter Shonka, Utilities and Engineering Director
Date: January 21, 2025
RE: Final Assessment Roll for Wind Bluff Court in The Knolls Subdivision Special Assessment for Road Improvements

Request:

Staff requests the Board of Commissioners conduct a public hearing to consider adopting the attached resolution confirming the Final Assessment Roll for Wind Bluff Court in The Knolls subdivision and authorizing collection of assessments.

Background:

On December 2, 2024, the Board adopted a resolution for Wind Bluff Court in The Knolls subdivision establishing the Preliminary Assessment Roll, scheduling a public hearing for the approval of the Final Assessment Roll, and authorized submittal of a petition for NCDOT to accept the subject roads. The next step in the process is for the Board to conduct the advertised public hearing, adopt the Final Assessment Roll, and charge the Tax Administrator with collection of assessments. Property owners will then be notified of the assessment and payment options.

The total project costs associated with Wind Bluff Court in The Knolls subdivision road improvements are \$34,896.50. The basis for assessment is by lot in accordance with the number of subdivision lots at the time the petition was submitted, which is five.

The individual assessment for each of the five lots is \$6,979.30. This amount can be paid either as a lump sum before the first assessment bill comes due or in 10 annual payments with 1.5% annual interest. The first annual payment, prior to the application of interest, is \$756.79.

The table below summarizes the statutory process for establishing private road assessments and, for the items that have been completed, provides the dates on which the Board of Commissioners took each required action. The table also outlines the remaining steps the Board will still need to take in order to implement the assessment (*noted in italics, with planned dates*).

NCGS §	Date	Action Items
153A-205	7/3/2023	Citizens petition BOC with >75% of property owners & >75% of road frontage.
153A-190 & 153A-191	11/20/2023	BOC accepts Citizen Petition, makes funding decision and adopts Preliminary Resolution describing the Project, financing and setting time for Public Hearing.
153A-192	12/18/2023	BOC holds Public Hearing on Preliminary Assessment Resolution.
153A-192	12/18/2023	BOC adopts Final Resolution approving Project, setting financing terms.
143-131	12/28/2023	Project is bid in accordance with NC Procurement Procedures.
143-131	2/19/2024	Bid awarded.
153A-193 & 194	12/2/2024	BOC determines Project Total Cost, sets date and time for Public Hearing on the Preliminary Assessment Rolls.
153A-195	1/21/2025	<i>BOC holds Public Hearing on the Preliminary Assessment Rolls annuals, confirms Preliminary Assessment Rolls. If confirmed, Tax Administrator is authorized to collect assessment fees in same manner as property taxes.</i>

Alternatives:

The Board of Commissioners may modify or annul the Final Assessment Roll or any individual assessments. If the Board of Commissioners should choose to annul the Final Assessment Roll or any individual assessments, the County would be unable to recover the project funds spent repairing the roads and would have established a precedent of dedicating public funding to private road repair projects.

Recommendation:

Staff recommends the Board of Commissioners conduct a public hearing to consider adoption of the attached resolution confirming the Final Assessment Roll for Wind Bluff Court in The Knolls subdivision and authorizing collection of the assessments.

Attachments:

Map of Wind Bluff Court/The Knolls
Resolution for Wind Bluff Court/The Knolls Final Assessment Roll

RESOLUTION No. 2025 - ____

RESOLUTION CONFIRMING ASSESSMENT ROLL
FOR THE KNOLLS SUBDIVISION AND LEVYING ASSESSMENTS

WHEREAS, the Catawba County Board of Commissioners has on this day held a public hearing, after due notice as required by law, on the Final Assessment Roll for the improvement of Wind Bluff Court in The Knolls subdivision; and

WHEREAS, the Board has heard all those present who requested to be heard, and has found the Assessment Roll to be proper and correct.

NOW, THEREFORE BE IT RESOLVED by the Catawba County Board of Commissioners that:

1. The Assessment Roll for the improvement of Wind Bluff Court in The Knolls subdivision is hereby declared to be correct, and is hereby confirmed in accordance with NCGS §153A-195.
2. The Board, pursuant to authority conferred by Chapter 153A, Article 9 of the North Carolina General Statutes, does hereby levy assessments as contained in the Assessment Roll shown on Attachment A, attached hereto and incorporated herein by reference.
3. The Catawba County Clerk is hereby directed to deliver to the Catawba County Tax Administrator the Assessment Roll.
4. The Catawba County Tax Administrator is hereby charged with collection of the assessments in accordance with the procedure established by law.
5. The Catawba County Tax Administrator is hereby further directed to publish once on the 13th day of February, 2025, a notice of confirmation of the Assessment Roll, which notice shall set forth the terms of payment of the assessments such that any assessments contained in the Assessment Roll may be paid in full, without interest to the Catawba County Tax Administrator on or prior to January 21, 2026, or any property owner may elect to pay the assessment in ten (10) annual installments bearing interest at the rate of 1.5% per annum, the first installment with interest due and payable on January 22, 2026 and the succeeding installments with interest due and payable on the same date in each succeeding year until the assessment is paid in full.

Adopted this 21st day of January, 2025.

[Seal]

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:


Dale R. Stiles, Clerk to the Board
Catawba County Board of Commissioners

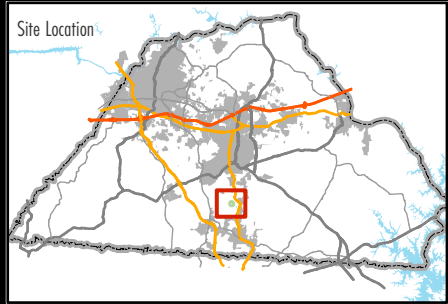
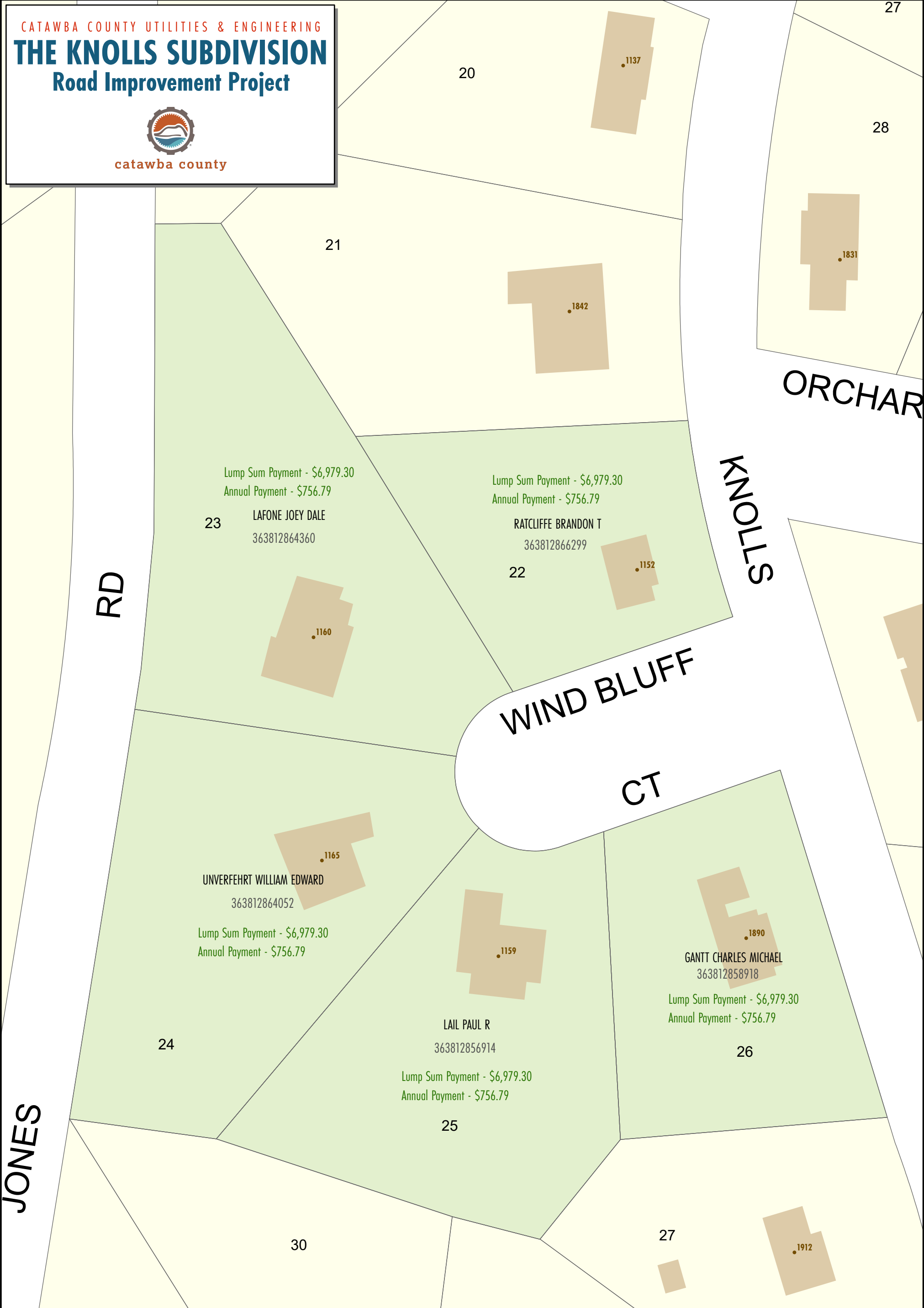
Attachment A

PIN	LRK	Owner	Owner2	Parcel Address	Lump Sum	Annual
363812864360	35419	LAFONE JOEY DALE	LAFONE REBEKAH S	1160 WIND BLUFF CT	\$6,979.30	\$756.79
363812866299	35418	RATCLIFFE BRANDON T	RATCLIFFE SHANNON P	1152 WIND BLUFF CT	\$6,979.30	\$756.79
363812858918	35422	GANTT CHARLES MICHAEL	GANTT ANGELA MORRIS	1890 KNOLLS DR	\$6,979.30	\$756.79
363812856914	35421	LAIL PAUL R	LAIL ELISHA C	1159 WIND BLUFF CT	\$6,979.30	\$756.79
363812864052	35420	UNVERFEHRT WILLIAM EDWARD	UNVERFEHRT KATHLEEN ELIZABETH	1165 WIND BLUFF CT	\$6,979.30	\$756.79

CATAWBA COUNTY UTILITIES & ENGINEERING

THE KNOLLS SUBDIVISION
Road Improvement Project


catawba county



- Address Points
-  Structures
-  Project Area



This map product was prepared from the Catawba County, NC, Geographic Information System. Catawba County has made substantial efforts to ensure the accuracy of location and labeling information contained on this map. Catawba County promotes and recommends the independent verification of any data contained on this map product by the user. The County of Catawba, its employees and agents disclaim, and shall not be held liable for any and all damages, loss or liability, whether direct, indirect or consequential which arises or may arise from this map product or the use thereof by any person or entity.

Path: E:\projects\LandE\Road_Improvements_ALL\TheKnolls_WindBluff_Assessment.aprx

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Policy and Public Works Subcommittee
DATE: January 21, 2025
IN RE: Water / Sewer Infrastructure – Appropriation of Legislative Directed Grant

REQUEST:

The Policy and Public Works Subcommittee requests the Board of Commissioners:

1. Adopt a Resolution authorizing use of a \$20,000,000 Legislative appropriation to Catawba County as put forth in Session Laws 2023-134 and 2024-1 and authorizing the County Manager or her designee to submit and execute all required documents associated with obligating these funds; and
2. Appropriate \$19,700,000 in funds from the Legislature to three planned projects (detailed below) and reduce \$5,017,000 in previously appropriated local funds.

BACKGROUND:

Catawba County is the recipient of a \$20,000,000 Legislative appropriation approved by the North Carolina General Assembly in Session Law 2023-134, subsequently amended by Session Law 2024-1. The Session Law stipulates the appropriation be used for water or wastewater infrastructure projects.

As stipulated in the Session Law, 1.5% of the appropriation, or \$300,000, will be withheld by the North Carolina Department of Environmental Quality (NCDEQ) for administrative costs. Staff recommends the remaining \$19,700,000 be utilized to fund the following projects from the current Water and Sewer CIP, with total projected costs as follows:

1. Brown Chapel and Mollys Backbone Wastewater Pump Station Upgrades, estimated to cost \$3,500,000. The Fiscal Year 2024/25 budget included \$2,000,000 in local funds that can be freed if this action is approved.
2. New Village Center Wastewater Pump Station Construction and Sherrills Ford Wastewater Pump Station Upgrades, estimated to cost \$8,000,000. The Board of Commissioners appropriated \$1,067,000 in local funds to two separate projects for this purpose on March 4, 2024. It is recommended that \$767,000 of these funds be reduced to account for the required withholding of 1.5% administrative costs by the State.
3. The Buffalo Shoals Road 16-inch Waterline Construction, estimated to cost \$8,500,000. The Fiscal Year 2024/25 budget included \$2,250,000 in local funds that will be freed if this action is approved.

Staff has used conservative cost estimates for these projects but realize that the infrastructure bidding market remains volatile, and some local funding may be necessary to fully fund these projects. This cannot be determined until bids are received and will be revisited at a future date.

RECOMMENDATION:

The Policy and Public Works Subcommittee recommends the Board of Commissioners:

1. Adopt a Resolution authorizing use of a \$20,000,000 Legislative appropriation to Catawba County as put forth in Session Laws 2023-134 and 2024-1 and authorizing the County Manager or her designee to submit and execute all required documents associated with obligating these funds; and
2. Appropriate \$19,700,000 in funds from the Legislature to three planned projects (detailed below) and reduce \$5,017,000 in previously appropriated local funds.

SUPPLEMENTAL APPROPRIATION:***Revenue:***

475-431150-639115	NC DEQ Legislative Grant	\$19,700,000
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Expense Appropriations:

475-431150-865100-21029	Browns Chapel & Mollys Backbone Sewer Upgrade	\$3,500,000
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475-431150-989100-28002	SECC Village Center PS Upgrades	\$7,700,000
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475-431150-865100-28008	Buffalo Shoals Water Construction	\$8,500,000
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APPROPRIATION REDUCTIONS (FREED LOCAL FUNDS):***Revenue:***

475-431150-690100	Fund Balance Applied	(\$5,017,000)
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Expense Reductions:

475-431150-865100-21029	Browns Chapel & Mollys Backbone Sewer Upgrade	(\$2,000,000)
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475-431150-989100-28002	SECC Village Center PS Upgrades	(\$596,000)
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475-431150-989100-28007	SF Pump Station Improvements	(\$171,000)
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475-431150-865100-28008	Buffalo Shoals Water Construction	(\$2,250,000)
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RESOLUTION No. 2025-____

RESOLUTION TO APPROVE SUBMITTING REQUESTS FOR FUNDING FOR SESSION LAW 2023-134
APPROPRIATION OF \$20 MILLION TO CATAWBA COUNTY

WHEREAS, Catawba County has received an appropriation of twenty million dollars (\$20,000,000) from the North Carolina General Assembly as put forth in Session Law 2023-134 and as amended in Session Law 2024-1 to assist Catawba County with meeting its water/wastewater infrastructure needs, and

WHEREAS, the North Carolina Department of Environmental Quality is allowed to use up to one and one-half percent of the appropriated funds (1.5%, or \$300,000) for administrative costs; and

WHEREAS, Catawba County intends to utilize the remaining nineteen million seven hundred thousand dollars (\$19,700,000) to fund the following water and wastewater projects:

Brown Chapel and Mollys Backbone Wastewater Pump Station Upgrades, estimated to cost three million five hundred thousand dollars (\$3,500,000); and

New Village Center Wastewater Pump Station Construction and Sherrills Ford Wastewater Pump Station Upgrades, estimated to cost eight million dollars (\$8,000,000); and

Buffalo Shoals Road 16-inch Waterline Construction, estimated to cost eight million five hundred thousand dollars (\$8,500,000).

NOW, THEREFORE, BE IT RESOLVED by the Catawba County Board of Commissioners:

1. The Catawba County Board of Commissioners does hereby approve the utilization of the appropriated funds for the following water and wastewater projects:

Brown Chapel and Mollys Backbone Wastewater Pump Station Upgrades, estimated to cost three million five hundred thousand dollars (\$3,500,000); and

New Village Center Wastewater Pump Station Construction and Sherrills Ford Wastewater Pump Station Upgrades, estimated to cost eight million dollars (\$8,000,000); and

The Buffalo Shoals Road 16-inch Waterline Construction, estimated to cost eight million five hundred thousand dollars (\$8,500,000).

2. Catawba County reserves the right to move appropriated funds between the aforesaid projects as necessary.
3. Mary Furtado, County Manager, her successors and designee, is hereby authorized and directed to submit Requests for Funding; furnish such information as the appropriate State agency may request in connection with this appropriation and Requests for Funding; and to execute such other documents as may be required by the Division of Water Infrastructure.

Adopted this 21st day of January, 2025.

C. Randall Isenhower, Chairman
Catawba County Board of Commissioners

Attest:

Dale R. Stiles. Clerk to the Board

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Dale Stiles, County Clerk
DATE: January 21, 2025
IN RE: Declaring Badge and Service Weapon Surplus for Retiring Sheriff Geoff Morris

REQUEST

Sheriff Deputy Geoff Morris will retire effective January 31, 2025. He has requested his badge and service weapon. In lieu of receiving these items at a Board of Commissioners meeting, he has requested the weapon and badge be presented to him at a later time.

Accordingly, staff requests the Board of Commissioners declare the badge and weapon surplus, effective January 21, 2025, pursuant to North Carolina Statute 20-187.2(a).



CATAWBA COUNTY SHERIFF'S OFFICE

SHERIFF DONALD G. BROWN II

100 GOVERNMENT DRIVE BUILDING E, PO BOX 385

NEWTON, NC 28658

(828) 464-5241 Fax: (828) 465-8471

January 7, 2025

Chair C. Randall Isenhower
Catawba County Board of Commissioners
Catawba County Government Center
Newton, NC 28658

Dear Chair Isenhower:

Upon my retirement effective January 31, 2025, I am requesting my service weapon and badge. This is pursuant to North Carolina Statute § 17F-20 of which a copy is enclosed. I have also enclosed my concealed handgun permit for the weapon.

I have been employed as a Deputy Sheriff for 28 years with Catawba County Sheriff's Office. I have 30 years of accredited service in law enforcement. I have enjoyed my tenure and have made many dear friends and acquaintances. I have enjoyed my years of service with the Sheriff's Office and would like to have these items to commemorate my service with the department.

I thank you for your consideration of my request.

Sincerely,

A handwritten signature in black ink, appearing to read "Geoff Morris", is written over a horizontal line.

Geoff Morris
Catawba County Sheriff's Office

cc: Don Brown, Sheriff
Mary Furtado, County Manager

Enclosures: Concealed Handgun Permit
General Statute § 17F-20

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Dale Stiles, County Clerk
DATE: January 21, 2025
IN RE: Declaring Badge and Service Weapon Surplus for Retiring Sheriff Bart Lowdermilk

REQUEST

Sheriff Deputy Bart Lowdermilk will retire effective March 1, 2025. He has requested his badge and service weapon. In lieu of receiving these items at a Board of Commissioners meeting, he has requested the weapon and badge be presented to him at a later time.

Accordingly, staff requests the Board of Commissioners declare the badge and weapon surplus, effective January 21, 2025, pursuant to North Carolina Statute 20-187.2(a).



CATAWBA COUNTY SHERIFF'S OFFICE

SHERIFF DONALD G. BROWN II

100 GOVERNMENT DRIVE BUILDING E, PO BOX 385

NEWTON, NC 28658

(828) 464-5241 Fax: (828) 465-8471

January 7, 2025

Chair C. Randall Isenhower
Catawba County Board of Commissioners
Catawba County Government Center
Newton, NC 28658

Dear Chair Isenhower:

Upon my retirement effective March 1, 2025, I am requesting my service weapon and badge. This is pursuant to North Carolina Statute § 17F-20 of which a copy is enclosed.

I have been employed as a Deputy Sheriff for 15 years with Catawba County Sheriff's Office. I have over 30 years of accredited service in law enforcement. I have enjoyed my tenure and have made many dear friends and acquaintances. I have enjoyed my years of service with the Sheriff's Office and would like to have these items to commemorate my service with the department.

I thank you for your consideration of my request.

Sincerely,

A handwritten signature in black ink, appearing to read "Barton A. Lowdermilk".

Barton Lowdermilk
Catawba County Sheriff's Office

cc: Don Brown, Sheriff
Mary Furtado, County Manager

Enclosures: Concealed Handgun Permit
General Statute § 17F-20

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Tax Administrator

DATE: January 21, 2025

IN RE: Tax Release / Refund Request

REQUEST

The Tax Administrator requests the Board of Commissioners approve 32 releases totaling \$34,684.84, four refunds totaling \$64,739.78 and 59 Motor Vehicles Bill adjustments / refunds totaling \$5,942.86 requested during the month of December.

BACKGROUND

North Carolina General Statute 105-381(b) states upon receipt of a taxpayer's written request for release or refund, the taxing unit's governing body has 90 days to determine whether the taxpayer's request is valid to either approve the release or refund of the incorrect portion or to notify the taxpayer in writing that no release or refund will be made.

During the month of December, Tax Office staff has checked records and verified the legitimacy of 32 release requests totaling \$34,684.84, four refund requests totaling \$64,739.78, and 59 Motor Vehicle Bill adjustments / refunds totaling \$5,942.86.

Common reasons for release of tax bills include changes in values and months, change in situs, businesses closing / being sold, and clerical errors. This month's releases include valuations orders by the NC Property Tax Commission (PTC). The refunds are due to valuation orders by the PTC and property being sold. The motor vehicle bill adjustments are largely due to pro-ration of tax bill amounts to account for mid-year transfers of ownership, change in values and change in situs. A detailed transaction summary of individual transactions is attached.

RECOMMENDATION

Staff recommends the Board of Commissioners approve 32 releases totaling \$34,684.84, four refunds totaling \$64,739.78, and 59 Motor Vehicle Bill adjustments / refunds totaling \$5,942.86 requested during the month of December.

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

TIME PERIOD: December 1, 2024 Thru December 31, 2024

PROCESSED: January 21, 2025

REGULAR RELEASES	
MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$34,684.84
TOTALS	\$34,684.84

REGULAR REFUNDS	
MOTOR VEHICLE	
REAL & PERSONAL	\$64,739.78
TOTALS	\$64,739.78

COUNTY GRAND TOTAL	\$99,424.62
--------------------	-------------

NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)	
MOTOR VEHICLE NCVTS	5,942.86

RANDY ISENHOWER
CHAIRMAN OF THE BOARD
CATAWBA COUNTY BOARD OF COMMISSIONERS

Release SUBJECT TO BOARD APPROVAL ON 1/21/2025

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	Release / Refund Amount	Reason (Please do not use all CAPS. Use correct capitalization)
13100256	2024	BLACK MELISSA MATHIS	Release	10,080	0	\$99.78	Gap bill should not have been made a system error.
13092115	2024	BRADSHAW RODNEY DENNIS	Release	217,071	11,390	\$1,062.23	Adjusted billing to remove watercraft traded in on 10/02/2023.
3092115	2024	BRADSHAW RODNEY DENNIS	Release	5,491	0	\$28.36	Adjusted billing to remove boat trailer retitled to new owner 10/16/2023.
1624457	2024	BYRD JOSHUA CAIN	Release	363,700	100,200	\$1,332.00	Release of building value for 2024. Dwelling listed on wrong parcel. Discovery to be issued for Lrk 302590.
3102323	2024	CAMPBELL ANITA SHOOK	Release	8,482	0	\$47.65	Adjusted billing to correct situs. Correction from Claremont Rural Fire (F11) to Oxford Fire (F7).
3102072	2024	CLEAR CHANNEL HOLDINGS INC	Release	61,242	3,000	\$315.52	Appeal received. Adjusted watercraft values based on poor condition.
3101768	2024	CORRAL WESTERN WEAR	Release	66,290	0	\$622.37	Adjusted assessed value based on actual listing received after discovery billing creation.
3093224	2024	DELUCA DOREEN	Release	10,630	0	\$178.87	Taxpayer showed proof not in NC during Gap.
3093490	2024	DULA CHRISTOPHER ANDREW	Release	7,060	0	\$190.78	Showed proof not in NC during Gap period
3091781	2024	HEDRICK CONNIE KING	Release	3,480	0	\$18.86	Adjusted billing to correct camper ownership. Correct owner billed for tax year 2023 & 2024.
13032019	2023	HILLSIDE MOTORS INC	Release	2,450	0	\$23.00	Adjusted billing to remove watercraft sold 06/30/2022.
3032170	2024	HUTCHINSON MATTHEW S	Release	1,997	300	\$15.93	Adjusted billing to remove watercraft sold 03/25/2023.
3101788	2024	LA MORENITA MEXICAN STORE	Release	40,735	0	\$382.43	Adjusted billing to remove duplicated billing. Business already listed under another name. (3102239)
3102340	2024	MILLER LARRY LEE	Release	8,069	1,000	\$35.73	Appeal received. Adjusted mobile home value based on its poor condition. Home has no water/heat and is used for storage only.
3101997	2024	NOVOTNY DAVID	Release	39,778	0	\$215.50	Adjusted billing to remove watercraft located and billed in Lincoln County for tax year 2024.
3091833	2024	OAKLEY WESLEY ALLEN	Release	8,823	0	\$50.71	Adjusted billing to remove watercraft located and billed in Lincoln County for tax year 2024.
1620838	2024	PEPPERSTONE ASSOCIATES OF HICKORY LLC	Release	42,195,800	40,000,000	\$18,741.15	2023 PTC value \$40,000,000. Trans Date 12/09/2024
3096475	2024	REED JOE CHRISTOPHER	Release	5,910	0	\$17.22	Taxpayer showed proof not in NC during Gap.
3096376	2024	REED JOE CHRISTOPHER	Release	4,650	0	\$11.62	Taxpayer showed proof not in NC during Gap.
3096223	2024	REED JOE CHRISTOPHER	Release	12,220	0	\$35.61	Taxpayer showed proof not in NC during Gap.
3095705	2024	REED JOE CHRISTOPHER	Release	33,660	0	\$70.06	Taxpayer showed proof not in NC during Gap.
3095571	2024	REED JOE CHRISTOPHER	Release	16,580	0	\$103.52	Taxpayer showed proof not in NC during Gap.

Release SUBJECT TO BOARD APPROVAL ON 1/21/2025

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	Release / Refund Amount	Reason (Please do not use all CAPS. Use correct capitalization)
3095570	2024	REED JOE CHRISTOPHER	Release	2,870	0	\$11.95	Taxpayer showed proof not in NC during Gap.
3095480	2024	REED JOE CHRISTOPHER	Release	57,510	0	\$335.14	Taxpayer showed proof not in NC during Gap.
3018947	2024	RODRIGUEZ CARMEN CRISTINA	Release	80,644	79,644	\$5.00	Adjusted billing to remove utility trailer sold 05/30/2023.
1686658	2024	ROGERS DONNA F	Release	186,000	141,000	\$384.08	45000 VA should not have been taken off
13092193	2024	SIGMON CODY JAMES	Release	30,525	16,169	\$79.83	Appeal received. Adjusted value due to incorrect watercraft make and model.
3069736	2023	SIPE MARIE MCLAUGHLIN	Release	6,809	0	\$37.63	Adjusted billing to remove watercraft sold 07/14/2022.
3047950	2023	SUNICH PATRICA	Release	3,870	0	\$20.54	Adjusted billing to corrected camper ownership. Correct owner billed for tax year 2023 & 2024.
1795411	2024	THOMPSON JOSEPH LORETZ	Release	14,386	0	\$77.93	Adjusted billing to remove mobile home demolished and removed from property 10/11/2023.
13048657	2024	WALN DONTE SHAWN	Release	195,744	164,320	\$274.27	Adjusted billing to remove watercraft sold 07/31/2023.
1699482	2024	WOODSTONE ENTERPRISES LP	Release	11,262,000	10,100,000	\$9,859.57	2024 PTC Value \$10,100,000. Transaction Date 12/9/24
				54,964,556	50,617,023	\$34,684.84	

Refund SUBJECT TO BOARD APPROVAL ON 1/21/2025

Abstract Number (Please include leading zeros)	Year For which release/refund requested	Owner Name as Billed (Last, First, Middle)	Release or Refund?	Original Value	Corrected Value	Release / Refund Amount	Reason (Please do not use all CAPS. Use correct capitalization)
1620838	2023	PEPPERSTONE ASSOCIATES OF HICKORY LLC	Refund	42,195,800	40,000,000	\$18,741.15	2023 PTC value \$40,000,000. Trans eff 12/09/2024
3102058	2024	PROKUPEK CHARLES BRANDON	Refund	234,486	76,424	\$1,483.97	Adjusted billing to remove watercraft sold 06/10/2023.
2922414	2023	STARTOWN MULTIFAMILY LLC	Refund	39,310,600	34,602,600	\$40,182.78	PTC sent back to BoER. BoER settlement for 2024 value.
1699481	2024	WOODSTONE ENTERPRISES LP	Refund	4,113,900	3,200,000	\$4,331.88	2024 PTC new value \$3,200,000. Trans action date 12/9/2024
				85,854,786	77,879,024	\$64,739.78	



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Address 1	Address 2	Address 3	Plate Number	Status	Refund Description	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ADAMS, JEFFREY DANE	8270 SHERRILLS FORD RD		SHERRILLS FORD, NC 28673	AT6216	PENDING	Refund Generated due to proration on Bill #0068699142-2023-2023-0000-00	CATA	TAX	(\$123.62)	(\$7.10)	(\$130.72)
							F08	TAX	(\$26.06)	(\$1.50)	(\$27.56)
										Refund	\$158.28
ALLISON, ROBERT EDWARD	5836 BAKERS PT		HICKORY, NC 28602	FAM9822	PENDING	Refund Generated due to proration on Bill #0061809378-2024-2024-0000-00	CATA	TAX	(\$25.35)	\$0.00	(\$25.35)
							F03	TAX	(\$5.44)	\$0.00	(\$5.44)
										Refund	\$30.79
BRAGG, JEFFERY DALE	3737 CHARLES ST NW		CONOVER, NC 28613	KKR8089	PENDING	Refund Generated due to proration on Bill #0081327928-2024-2024-0000-00	CATA	TAX	(\$226.25)	\$0.00	(\$226.25)
							C04	TAX	(\$224.27)	\$0.00	(\$224.27)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$450.52
BURNS, ANGELA WELCH	4139 MOR LOC ST		CLAREMONT, NC 28610	FFC2076	PENDING	Refund Generated due to proration on Bill #0043117644-2023-2023-0000-00	CATA	TAX	(\$5.06)	\$0.00	(\$5.06)
							F07	TAX	(\$0.77)	\$0.00	(\$0.77)
										Refund	\$5.83
CASTILLO, MIGUEL RODRIGUEZ	1119 SHANNON DR		NEWTON, NC 28658	JBB1097	PENDING	Refund Generated due to proration on Bill #0058352922-2024-2024-0000-00	CATA	TAX	(\$11.04)	\$0.00	(\$11.04)
							C08	TAX	(\$12.47)	\$0.00	(\$12.47)
							C08	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
										Refund	\$53.51
COLLINS, KENNETH PAUL	5103 LAKEVIEW CIR		SHERRILLS FORD, NC 28673	DLB9300	PENDING	Refund Generated due to proration on Bill #0079941859-2024-2024-0000-00	CATA	TAX	(\$19.93)	\$0.00	(\$19.93)
							F08	TAX	(\$4.70)	\$0.00	(\$4.70)
										Refund	\$24.63
COLMAN, SHELBY JEANNE	447 ROCK BARN RD NE # C1		CONOVER, NC 28613	LBP1901	PENDING	Refund Generated due to proration on Bill #0078023435-2023-2023-0000-00	CATA	TAX	(\$15.47)	\$0.00	(\$15.47)
							C04	TAX	(\$15.33)	\$0.00	(\$15.33)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$30.80
COOK, MARSHA LEE	610 22ND ST SE		HICKORY, NC 28602	FKM2783	PENDING	Refund Generated due to proration on Bill #0069566192-2023-2023-0000-00	CATA	TAX	(\$26.66)	\$0.00	(\$26.66)
							F20	TAX	(\$8.36)	\$0.00	(\$8.36)
										Refund	\$35.02
COULTER SNAPP, KIMBERLY MARIE	3621 HUIE ST		NEWTON, NC 28658	A7783	PENDING	Refund Generated due to proration on Bill #0071132540-2023-2023-0000-00	CATA	TAX	(\$23.78)	\$0.00	(\$23.78)
							C05	TAX	(\$27.15)	\$0.00	(\$27.15)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$50.93

COULTER, CAMERON XAVIER	440 2ND STREET PL SW		HICKORY, NC 28602	LAS1593	PENDING	Refund Generated due to proration on Bill #0077536414-2023-2023-0000-00	CATA	TAX	(\$17.93)	(\$1.17)	(\$19.10)
							C05	TAX	(\$20.48)	(\$1.33)	(\$21.81)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$40.91
DIGH, AARON ROBERT	3620 MACK BALLARD RD		MAIDEN, NC 28650	TN3814	PENDING	Refund Generated due to adjustment on Bill #0077415615-2023-2023-0000-00	CATA	TAX	(\$355.74)	\$0.00	(\$355.74)
							C05	TAX	(\$406.17)	\$0.00	(\$406.17)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
										Refund	\$766.91
DIGITAL CUTTING SERVICESINC	906 10TH AVE NE		HICKORY, NC 28601	JFW5397	PENDING	Refund Generated due to proration on Bill #0063815735-2024-2024-0000-00	CATA	TAX	(\$135.05)	\$0.00	(\$135.05)
							C05	TAX	(\$154.20)	\$0.00	(\$154.20)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
										Refund	\$294.25
DRAKE, LISA RAE	2153 ROVER ST		NEWTON, NC 28658	CCJ2012	PENDING	Refund Generated due to proration on Bill #0009264275-2024-2024-0000-00	CATA	TAX	(\$25.73)	\$0.00	(\$25.73)
							F14	TAX	(\$6.52)	\$0.00	(\$6.52)
										Refund	\$32.25
GEOGHEGAN, CHRISTOPHER NOAH	4383 3RD STREET CT NW		HICKORY, NC 28601	KCM8973	PENDING	Refund Generated due to proration on Bill #0072674942-2023-2023-0000-00	CATA	TAX	(\$189.52)	\$0.00	(\$189.52)
							C05	TAX	(\$216.39)	\$0.00	(\$216.39)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$405.91
GOODE, MICHAEL STANLEY	3385 MAYS CHAPEL CIR		NEWTON, NC 28658	91110	PENDING	Refund Generated due to adjustment on Bill #0080311281-2024-2024-0000-00	CATA	TAX	(\$15.11)	\$0.00	(\$15.11)
							F10	TAX	(\$3.35)	\$0.00	(\$3.35)
										Refund	\$18.46
HARPER, JENNIFER TRANG	602 46TH AVENUE DR NE		HICKORY, NC 28601	LDK1727	PENDING	Refund Generated due to proration on Bill #0018235309-2023-2023-0000-00	CATA	TAX	(\$13.00)	\$0.00	(\$13.00)
							C05	TAX	(\$14.84)	\$0.00	(\$14.84)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$27.84
HEARD, CYNTHIA MALBONE	8344 FRANK HOUSER AVE UNIT 1922		COLUMBUS, GA 31909	CHE8930	PENDING	Refund Generated due to proration on Bill #0046143939-2023-2023-0000-00	CATA	TAX	(\$16.99)	\$0.00	(\$16.99)
							C04	TAX	(\$16.84)	\$0.00	(\$16.84)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$33.83
HEARD, CYNTHIA MALBONE	8344 FRANK HOUSER AVE UNIT 1922		COLUMBUS, GA 31909	1278GV	PENDING	Refund Generated due to proration on Bill #0045793125-2023-2023-0000-00	CATA	TAX	(\$16.85)	\$0.00	(\$16.85)
							C04	TAX	(\$16.70)	\$0.00	(\$16.70)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$33.55
HELTON, MIKA	3384 VALLEY ARBORS DR		HICKORY, NC 28602	FJT8356	PENDING	Refund Generated due to proration on Bill #0045092435-2024-2024-0000-00	CATA	TAX	(\$71.21)	\$0.00	(\$71.21)
							C05	TAX	(\$81.31)	\$0.00	(\$81.31)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
										Refund	\$157.52
HODNETT, CATHIE SWANSON	2341 MOUNTAIN VIEW RD		HICKORY, NC 28602	DKY7590	PENDING	Refund Generated due to proration on Bill #0028677451-2024-2024-0000-00	CATA	TAX	(\$56.46)	\$0.00	(\$56.46)
							F03	TAX	(\$12.12)	\$0.00	(\$12.12)
										Refund	\$68.58

HOLMAN, STEPHANIE CHASE	510 7TH STREET DR NE		CONOVER, NC 28613	KMZ2306	PENDING	Refund Generated due to proration on Bill #0079941480-2024-2024-0000-00	CATA	TAX	(\$302.46)	\$0.00	(\$302.46)
							C04	TAX	(\$299.81)	\$0.00	(\$299.81)
							C04	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
										Refund	\$632.27
JIM ARMSTRONG SUBURU INC	2321 US 70 HWY		HICKORY, NC 28602	HHK6363	PENDING	Refund Generated due to proration on Bill #0077967137-2023-2023-0000-00	CATA	TAX	(\$83.38)	\$0.00	(\$83.38)
							C06	TAX	(\$102.53)	\$0.00	(\$102.53)
										Refund	\$185.91
JONES, BOBBI JEAN	1339 HENRY RIVER RD		HICKORY, NC 28602	TDH5119	PENDING	Refund Generated due to adjustment on Bill #0039299698-2024-2024-0000-00	CATA	TAX	(\$19.13)	\$0.00	(\$19.13)
							F03	TAX	(\$4.10)	\$0.00	(\$4.10)
										Refund	\$23.23
JONES, VIVIAN SITES	4353 BURTON DR		MAIDEN, NC 28650	XYP3758	PENDING	Refund Generated due to proration on Bill #0071255699-2023-2023-0000-00	CATA	TAX	(\$16.42)	\$0.00	(\$16.42)
							F09	TAX	(\$3.23)	\$0.00	(\$3.23)
										Refund	\$19.65
KILLIAN, DOUGLAS MCCOY	439 N DAVIS AVE		NEWTON, NC 28658	VEB1905	PENDING	Refund Generated due to proration on Bill #0080540330-2024-2024-0000-00	CATA	TAX	(\$8.30)	\$0.00	(\$8.30)
							C08	TAX	(\$9.37)	\$0.00	(\$9.37)
							C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$17.67
LARIVIERE, WESLEY JOHN	8611 DOG LEG RD		SHERRILLS FORD, NC 28673	EAZ2761	PENDING	Refund Generated due to proration on Bill #0031181636-2023-2023-0000-00	CATA	TAX	(\$13.24)	\$0.00	(\$13.24)
							F08	TAX	(\$2.79)	\$0.00	(\$2.79)
										Refund	\$16.03
LEMUS, JIMMY	636 17TH STREET DR NW	APT B	HICKORY, NC 28601	KHW5703	PENDING	Refund Generated due to proration on Bill #0078817197-2023-2023-0000-00	CATA	TAX	(\$8.41)	\$0.00	(\$8.41)
							C05	TAX	(\$9.60)	\$0.00	(\$9.60)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$18.01
LOGAN, JOE NEIL	4749 16TH STREET DR NE		HICKORY, NC 28601	TJV2033	PENDING	Refund Generated due to adjustment on Bill #0064256935-2024-2024-0000-00	CATA	TAX	(\$4.46)	\$0.00	(\$4.46)
							F05	TAX	(\$1.39)	\$0.00	(\$1.39)
										Refund	\$5.85
LUTZ, ROBIN PRICE	1845 TWIN PONDS DR		HICKORY, NC 28602	TKK7658	PENDING	Refund Generated due to proration on Bill #0080506278-2024-2024-0000-00	CATA	TAX	(\$74.55)	\$0.00	(\$74.55)
							F03	TAX	(\$15.99)	\$0.00	(\$15.99)
										Refund	\$90.54
MARKHAM, JANET HUFFMAN	2458 GENELIA DR		CLAREMONT, NC 28610	FAM4454	PENDING	Refund Generated due to proration on Bill #0062308226-2023-2023-0000-00	CATA	TAX	(\$39.21)	\$0.00	(\$39.21)
							C05	TAX	(\$44.77)	\$0.00	(\$44.77)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$83.98
MARREIROS, PAULO MANUEL	3610 HURSEY AVE		CLAREMONT, NC 28610	SFRRE	PENDING	Refund Generated due to adjustment on Bill #0080803269-2024-2024-0000-00	CATA	TAX	(\$37.46)	\$0.00	(\$37.46)
							C03	TAX	(\$39.25)	\$0.00	(\$39.25)
										Refund	\$76.71

MASKE, MICHAEL KEITH	3029 11TH AVENUE DR NE		CONOVER, NC 28613	JJH2277	PENDING	Refund Generated due to proration on Bill #0075312017-2023- 2023-0000-00	CATA	TAX	(\$31.68)	\$0.00	(\$31.68)
							F05	TAX	(\$8.27)	\$0.00	(\$8.27)
										Refund	\$39.95
MILLER, CHARLES GORDON JR	2958 JB SIGMON RD		CLAREMONT, NC 28610	CE96862	PENDING	Refund Generated due to proration on Bill #0031943833-2023- 2023-0000-00	CATA	TAX	(\$65.90)	\$0.00	(\$65.90)
							F07	TAX	(\$10.09)	\$0.00	(\$10.09)
										Refund	\$75.99
MOHAMMED, SUNEEL	169 40TH AVENUE DR NW		HICKORY, NC 28601	CKS2288	PENDING	Refund Generated due to proration on Bill #0078418251-2023- 2023-0000-00	CATA	TAX	(\$90.79)	\$0.00	(\$90.79)
							C05	TAX	(\$103.67)	\$0.00	(\$103.67)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$194.46
MOSCATO, ADELINE PERROTTA	631 W 12TH ST		NEWTON, NC 28658	KKA2137	PENDING	Refund Generated due to proration on Bill #0079080735-2024- 2024-0000-00	CATA	TAX	(\$68.04)	\$0.00	(\$68.04)
							C08	TAX	(\$76.84)	\$0.00	(\$76.84)
							C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$144.88
NINE, BEN ALAN	570 19TH AVENUE LN NW		HICKORY, NC 28601	CHW5696	PENDING	Refund Generated due to proration on Bill #0076682971-2023- 2023-0000-00	CATA	TAX	(\$43.59)	(\$2.19)	(\$45.78)
							C05	TAX	(\$49.76)	(\$2.48)	(\$52.24)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$98.02
OGAWA, YASUSHI	3468 47TH AVENUE PL NE		HICKORY, NC 28601	EMY7771	PENDING	Refund Generated due to proration on Bill #0041768549-2023- 2023-0000-00	CATA	TAX	(\$25.55)	\$0.00	(\$25.55)
							C05	TAX	(\$29.17)	\$0.00	(\$29.17)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$54.72
PANNELL, JOSHUA COLEMAN	2975 KAY ST		CONOVER, NC 28613	LDK1749	PENDING	Refund Generated due to proration on Bill #0080062648-2024- 2024-0000-00	CATA	TAX	(\$16.11)	\$0.00	(\$16.11)
							F11	TAX	(\$4.54)	\$0.00	(\$4.54)
										Refund	\$20.65
PHILLIPS, BOBBY JAMES	487 26TH AVE NE	UNIT A	HICKORY, NC 28601	JMC3425	PENDING	Refund Generated due to proration on Bill #0064048758-2024- 2024-0000-00	CATA	TAX	(\$39.77)	\$0.00	(\$39.77)
							C05	TAX	(\$45.41)	\$0.00	(\$45.41)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
										Refund	\$90.18
RICHARD, JAMES ROBERT	1998 WELLINGTON AVE		NEWTON, NC 28658	VEB1031	PENDING	Refund Generated due to proration on Bill #0079202256-2024- 2024-0000-00	CATA	TAX	(\$27.82)	\$0.00	(\$27.82)
							F14	TAX	(\$7.05)	\$0.00	(\$7.05)
										Refund	\$34.87
RICHARD, JAMES ROBERT	1998 WELLINGTON AVE		NEWTON, NC 28658	JLT5780	PENDING	Refund Generated due to proration on Bill #0078693118-2023- 2023-0000-00	CATA	TAX	(\$74.39)	\$0.00	(\$74.39)
							F14	TAX	(\$18.85)	\$0.00	(\$18.85)
										Refund	\$93.24
RICHARDSON, JASON THOMAS	PO BOX 3967		HICKORY, NC 28603	JCM1556	PENDING	Refund Generated due to proration on Bill #0061104068-2023- 2023-0000-00	CATA	TAX	(\$38.15)	\$0.00	(\$38.15)
							C05	TAX	(\$43.56)	\$0.00	(\$43.56)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$81.71

SAMPSON, CHARLES ANTHONY	5001 ELMORE DR		CATAWBA, NC 28609	HHN2705	PENDING	Refund Generated due to proration on Bill #0075749165-2023-2023-0000-00	CATA F09	TAX	(\$21.55)	\$0.00	(\$21.55)
									(\$4.24)	\$0.00	(\$4.24)
										Refund	\$25.79
SANCHEZ PEREZ, GABRIELA	1015 13TH AVE NE		HICKORY, NC 28601	LDS1525	PENDING	Refund Generated due to proration on Bill #0080474703-2024-2024-0000-00	CATA C05	TAX	(\$12.16)	\$0.00	(\$12.16)
									(\$13.89)	\$0.00	(\$13.89)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
									Refund	\$26.05	
SHELAR, TAMMY IRENE	940 27TH ST NE	TRLR 123	CONOVER, NC 28613	BFE2904	PENDING	Refund Generated due to adjustment on Bill #0022329839-2024-2024-0000-00	CATA C05	TAX	(\$16.38)	\$0.00	(\$16.38)
									(\$18.70)	\$0.00	(\$18.70)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
									Refund	\$35.08	
SIGMON, JOHN PINKNEY	3659 CLUB HOUSE DR NE		CONOVER, NC 28613	JDD9515	PENDING	Refund Generated due to proration on Bill #0014478701-2023-2023-0000-00	CATA F11	TAX	(\$22.81)	\$0.00	(\$22.81)
									(\$5.29)	\$0.00	(\$5.29)
										Refund	\$28.10
SIGMON, JOHN PINKNEY	3659 CLUB HOUSE DR NE		CONOVER, NC 28613	JDD9516	PENDING	Refund Generated due to proration on Bill #0014478858-2023-2023-0000-00	CATA F11	TAX	(\$14.72)	(\$0.73)	(\$15.45)
									(\$3.42)	(\$0.17)	(\$3.59)
										Refund	\$19.04
SIPES, SHARON GODFREY	3128 BRANHUS ST		CATAWBA, NC 28609	JAT1886	PENDING	Refund Generated due to proration on Bill #0063021283-2023-2023-0000-00	CATA F12	TAX	(\$18.39)	\$0.00	(\$18.39)
									(\$4.94)	\$0.00	(\$4.94)
										Refund	\$23.33
SLAGER, NICHOLAS JAY	1360 SWEETBRIAR LN		HICKORY, NC 28602	KLF5833	PENDING	Refund Generated due to proration on Bill #0074815676-2024-2024-0000-00	CATA F03	TAX	(\$150.13)	\$0.00	(\$150.13)
									(\$32.21)	\$0.00	(\$32.21)
										Refund	\$182.34
ST JOHN, LORI FOUST	4474 HALL DAIRY RD		CLAREMONT, NC 28610	CP36716	PENDING	Refund Generated due to proration on Bill #0072456402-2023-2023-0000-00	CATA F07	TAX	(\$84.67)	\$0.00	(\$84.67)
									(\$12.96)	\$0.00	(\$12.96)
										Refund	\$97.63
STEWART, TIMOTHY VAUGHN	4551 BRIARCREEK RD		MAIDEN, NC 28650	DFZ9163	PENDING	Refund Generated due to proration on Bill #0076688791-2023-2023-0000-00	CATA F09	TAX	(\$36.47)	\$0.00	(\$36.47)
									(\$7.19)	\$0.00	(\$7.19)
										Refund	\$43.66
TEAGUE, JUSTIN COEN	2425 6TH STREET CT SE		HICKORY, NC 28602	THW5662	PENDING	Refund Generated due to proration on Bill #0065213902-2023-2023-0000-00	CATA F20	TAX	(\$94.45)	\$0.00	(\$94.45)
									(\$29.63)	\$0.00	(\$29.63)
										Refund	\$124.08
TEAL, BELYNDA DEE HEDRICK	5522 RIVER BEND RD		CLAREMONT, NC 28610	TKT7902	PENDING	Refund Generated due to proration on Bill #0070781396-2023-2023-0000-00	CATA F07	TAX	(\$62.57)	\$0.00	(\$62.57)
									(\$9.57)	\$0.00	(\$9.57)
										Refund	\$72.14

TEAL, CHRISTOPHER LEE	5522 RIVER BEND RD		CLAREMONT, NC 28610	VDX7435	PENDING	Refund Generated due to proration on Bill #0079132468-2024-2024-0000-00	CATA	TAX	(\$51.53)	\$0.00	(\$51.53)
							F07	TAX	(\$7.89)	\$0.00	(\$7.89)
										Refund	\$59.42
TRIPLE S BEEF FARM LLC	1878 CORDIA CIR		NEWTON, NC 28658	DKE3454	PENDING	Refund Generated due to proration on Bill #0061857255-2024-2024-0000-00	CATA	TAX	(\$126.40)	\$0.00	(\$126.40)
							F09	TAX	(\$31.72)	\$0.00	(\$31.72)
										Refund	\$158.12
TRIPLE S BEEF FARM LLC	1878 CORDIA CIR		NEWTON, NC 28658	YT8110	PENDING	Refund Generated due to proration on Bill #0066915146-2023-2023-0000-00	CATA	TAX	(\$75.68)	\$0.00	(\$75.68)
							F09	TAX	(\$14.91)	\$0.00	(\$14.91)
										Refund	\$90.59
TUCKER, DAVIS LEE EUGENE	60 27TH AVENUE DR NW		HICKORY, NC 28601	9F7582	PENDING	Refund Generated due to proration on Bill #0079614249-2024-2024-0000-00	CATA	TAX	(\$2.51)	\$0.00	(\$2.51)
							C05	TAX	(\$2.86)	\$0.00	(\$2.86)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
WILLIAMS, KEITH EDWARD	836 38TH AVE NE		HICKORY, NC 28601	VZM5108	PENDING	Refund Generated due to proration on Bill #0021084861-2023-2023-0000-00				Refund	\$5.37
							CATA	TAX	(\$26.47)	\$0.00	(\$26.47)
							C05	TAX	(\$30.22)	\$0.00	(\$30.22)
WOLF, SCOTT THOMAS	8480 QUEENS CT		CATAWBA, NC 28609	KD9406	PENDING	Refund Generated due to proration on Bill #0063038567-2023-2023-0000-00	C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$56.69
							CATA	TAX	(\$63.26)	\$0.00	(\$63.26)
							F08	TAX	(\$13.33)	\$0.00	(\$13.33)
										Refund	\$76.59
										Refund Total	\$5942.86