

## **AGENDA**

Catawba County Board of Commissioners Meeting  
Monday, March 16, 2026, 7:00 p.m.  
Board of Commissioners' Meeting Room, 2<sup>nd</sup> 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 March 2, 2026.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. [Appointments.](#)
8. Presentations.
  - a. Strategic Plan Update. Presented by County Manager Mary Furtado.
9. Consent Agenda.
  - a. [February Tax Refunds, Releases and Adjustments.](#)
  - b. [Delinquent 2025 Real Estate Property Tax Order.](#)
10. Other Items of Business.
11. Manager's Report.  
Budget Transfer.
12. Attorney's Report.  
[Opioid Litigation – Six Remnant Defendants Settlement.](#)
13. 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, April 6, 2026, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

**APPOINTMENTS**

<b>ROBERT (Due)</b>	<b><u>Nursing &amp; Rest Home Community Advisory Committee</u></b>	
6/18/24	Wanda Horvath	Eligible for a 4 <sup>th</sup> Term
3/16/27	Tanya Reid (Vacant)	Need to fill unexpired term
4/07/26	<b>Warren Elston</b>	Eligible for a 2 <sup>nd</sup> Term
4/07/26	<b>Craig Pinton</b>	Eligible for a 2 <sup>nd</sup> Term
4/07/26	<b>Marea Pinton</b>	Eligible for a 2 <sup>nd</sup> Term
3-year terms		

**Commissioner Abernethy recommends the reappointment of the following to the Nursing & Rest Home Community Advisory Committee: Warren Elston, Craig Pinton and Marea Pinto each to second terms with term expiration of April 7, 2029.**

## MEMORANDUM

TO: Catawba County Board of Commissioners  
FROM: Tax Administrator  
DATE: March 16, 2026  
IN RE: Tax Release / Refund Request

### REQUEST

Staff requests the Board of Commissioners approve 24 releases totaling \$6,741.55, four refunds totaling \$43,586.13, and 53 Motor Vehicles Bill adjustments / refunds totaling \$4,787.26 requested during the month of February.

### 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 February Tax Office staff have checked records and verified the legitimacy of 24 releases totaling \$6,741.55, four refunds totaling \$43,586.13 and 53 Motor Vehicle Bill adjustments / refunds totaling \$4,787.26

Common reasons for the release of tax bill amounts include change in values and months, change in situs, businesses closing / being sold, clerical errors, taxpayers living in different states during GAP period and adjusted bills due to the removal of property billed in different counties. The refunds are due to inadvertent duplicate motor vehicle billings and a 2024 Property Tax Commission settlement agreement. 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 24 releases totaling \$6,741.55, four refunds totaling \$43,586.13 and fifty-three 53 Motor Vehicle Bill adjustments / refunds totaling \$4,787.26 requested during the month of February.

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

TIME PERIOD: February 1, 2026 Thru February 28, 2026

PROCESSED: March 16, 2026

**REGULAR RELEASES**

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MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$6,741.55
TOTALS	\$6,741.55

**REGULAR REFUNDS**

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MOTOR VEHICLE	
REAL & PERSONAL	\$43,586.13
TOTALS	\$43,586.13

COUNTY GRAND TOTAL \$50,327.68

**NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)**

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MOTOR VEHICLE NCVTS	4,787.26
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RANDY ISENHOWER  
CHAIRMAN OF THE BOARD  
CATAWBA COUNTY BOARD OF COMMISSIONERS



# North Carolina Vehicle Tax System

## Pending Refund Report

Payee Name	Address 1	Address 2	Address 3	Plate Number	Status	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
BARNES, JENNIFER PAULINE	960 26TH ST NE		HICKORY, NC 28601	PHB6915	PENDING	Refund Generated due to proration on Bill #0078948310-2024-2024-0000-00	Insurance Lapse	CATA	TAX	(\$17.95)	(\$0.90)	(\$18.85)
								F05	TAX	(\$5.58)	(\$0.28)	(\$5.86)
												<b>Refund</b>
BEAVER, LUTHER RAY	310 GEITNER AVE		NEWTON, NC 28658	TEN3206	PENDING	Refund Generated due to adjustment on Bill #0034851670-2025-2025-0000-00	Adjustment	CATA	TAX	(\$4.19)	\$0.00	(\$4.19)
								C08	TAX	(\$4.72)	\$0.00	(\$4.72)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				<b>Refund</b>	<b>\$8.91</b>							
BISHOP, BONITA BEAM	4142 1ST STREET PL NW		HICKORY, NC 28601	TKK7479	PENDING	Refund Generated due to proration on Bill #0066146178-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$4.78)	\$0.00	(\$4.78)
								C05	TAX	(\$5.46)	\$0.00	(\$5.46)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				<b>Refund</b>	<b>\$10.24</b>							
BOWMAN, LAURA CECILIA	312 W MURRAY ST		MAIDEN, NC 28650	HDW1469	PENDING	Refund Generated due to proration on Bill #0061860762-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$22.91)	\$0.00	(\$22.91)
								C07	TAX	(\$21.84)	\$0.00	(\$21.84)
												<b>Refund</b>
BRILL, PATRICK JOSEPH	3652 THUNDER RD		MAIDEN, NC 28650	LMX2108	PENDING	Refund Generated due to proration on Bill #0088654573-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$12.16)	\$0.00	(\$12.16)
								C05	TAX	(\$14.03)	\$0.00	(\$14.03)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
				<b>Refund</b>	<b>\$26.19</b>							

BUNTON SURVEYING MAPPINGPA	231 13TH AVE PL NW STE 5		HICKORY, NC 28601	FAH7913	PENDING	Refund Generated due to proration on Bill #0079970754-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$183.17)	\$0.00	(\$183.17)
								C05	TAX	(\$211.45)	\$0.00	(\$211.45)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$394.62</b>
COLLINSWORTH, GRACE HOPE	1705 PIPERS RIDGE CIR NW		CONOVER, NC 28613	RAR5117	PENDING	Refund Generated due to proration on Bill #0077423569-2025- 2025-0000-00	Vehicle Totalled	CATA	TAX	(\$85.92)	\$0.00	(\$85.92)
								C04	TAX	(\$85.16)	\$0.00	(\$85.16)
								C04	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
											<b>Refund</b>	<b>\$201.08</b>
ECONOMY WHOLESALE CARS LLC	3119 HWY 70 SE		NEWTON, NC 28658	LDS3886	PENDING	Refund Generated due to adjustment on Bill #0081808571- 2025-2025-0000-00	Adjustment	CATA	TAX	(\$30.01)	\$0.00	(\$30.01)
								C05	TAX	(\$34.64)	\$0.00	(\$34.64)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$64.65</b>
FAIRCHILD, PATRICIA PROPST	4426 LITTLE MOUNTAIN RD		CATAWBA, NC 28609	JLN2426	PENDING	Refund Generated due to proration on Bill #0072279283-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$20.33)	\$0.00	(\$20.33)
								F05	TAX	(\$6.33)	\$0.00	(\$6.33)
											<b>Refund</b>	<b>\$26.66</b>
FALASCA, NANCY VIRGINIA	2191 NORTHVIEW HARBOUR DR		SHERRILLS FORD, NC 28673	TPC4036	PENDING	Refund Generated due to proration on Bill #0087473781-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$151.34)	\$0.00	(\$151.34)
								F08	TAX	(\$37.60)	\$0.00	(\$37.60)
											<b>Refund</b>	<b>\$188.94</b>
FIELDS, JUSTIN VIRGIL	90 27TH ST NW		HICKORY, NC 28601	FAM8761	PENDING	Refund Generated due to proration on Bill #0075918023-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$12.91)	\$0.00	(\$12.91)
								C06	TAX	(\$15.55)	\$0.00	(\$15.55)
											<b>Refund</b>	<b>\$28.46</b>
GROSE, NATHAN KENT	4725 DIAMOND ST		CLAREMONT, NC 28610	RLE6579	PENDING	Refund Generated due to adjustment on Bill #0089126857- 2025-2025-0000-00	Adjustment	CATA	TAX	(\$15.70)	\$0.00	(\$15.70)
								F07	TAX	(\$2.41)	\$0.00	(\$2.41)
											<b>Refund</b>	<b>\$18.11</b>

GRUBE, LAUREN ELIZABETH	2011 STARTOWN RD	APT 302	HICKORY, NC 28602	LDS4687	PENDING	Refund Generated due to adjustment on Bill #0082520424-2025-2025-0000-00	Adjustment	CATA	TAX	(\$56.11)	\$0.00	(\$56.11)
								C05	TAX	(\$64.77)	\$0.00	(\$64.77)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$120.88</b>
GULNAC, AMY LEE	2251 STERLING RIDGE DR		NEWTON, NC 28658	KKS8204	PENDING	Refund Generated due to proration on Bill #0074813781-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$68.84)	\$0.00	(\$68.84)
								C08	TAX	(\$77.73)	\$0.00	(\$77.73)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$146.57</b>
HEFNER, RALPH JONATHAN	607 9TH ST SW		CONOVER, NC 28613	TLM1580	PENDING	Refund Generated due to proration on Bill #0071185481-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$29.65)	\$0.00	(\$29.65)
								C04	TAX	(\$29.39)	\$0.00	(\$29.39)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$59.04</b>
HODGE, JOHN MICHAEL	7824 SAWGRASS LN		SHERRILLS FORD, NC 28673	TMR6712	PENDING	Refund Generated due to proration on Bill #0068983745-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$75.76)	\$0.00	(\$75.76)
								F08	TAX	(\$18.82)	\$0.00	(\$18.82)
											<b>Refund</b>	<b>\$94.58</b>
HOUSTON, MASON LUKE	4335 STEVE IKERD DR NE		HICKORY, NC 28601	KME2506	PENDING	Refund Generated due to proration on Bill #0087060104-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$116.00)	\$0.00	(\$116.00)
								C05	TAX	(\$133.90)	\$0.00	(\$133.90)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$249.90</b>
ISENHOOR, DENISE SETZER	1535 VICTORIAN HILLS CIR		CONOVER, NC 28613	VAW3540	PENDING	Refund Generated due to proration on Bill #0078335425-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$27.19)	(\$1.56)	(\$28.75)
								F05	TAX	(\$8.46)	(\$0.48)	(\$8.94)
											<b>Refund</b>	<b>\$37.69</b>
JONAS, TERRY WAYNE	2117 21ST ST SE APT 18		HICKORY, NC 28602	WAX1627	PENDING	Refund Generated due to adjustment on Bill #0089513925-2025-2025-0000-00	Change of County	CATA	TAX	(\$32.72)	\$0.00	(\$32.72)
								C05	TAX	(\$37.77)	\$0.00	(\$37.77)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
											<b>Refund</b>	<b>\$75.49</b>
JUGOVIC, MILOS	2600 ROLLING RIDGE DR		HICKORY, NC 28602	CLY7274	PENDING	Refund Generated due to proration on Bill #0067381217-2025-2025-0000-00	Vehicle Totalled	CATA	TAX	(\$83.34)	\$0.00	(\$83.34)
								C05	TAX	(\$96.20)	\$0.00	(\$96.20)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											<b>Refund</b>	<b>\$179.54</b>

KAYLOR, ELENA LOIS	8354 LAKE NORMAN PL	APT 208	SHERRILLS FORD, NC 28673	RJS4853	PENDING	Refund Generated due to adjustment on Bill #0088951420-2025-2025-0000-00	Change of County	CATA	TAX	(\$20.24)	\$0.00	(\$20.24)
								C05	TAX	(\$23.37)	\$0.00	(\$23.37)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
												<b>Refund</b>
KILLIAN, RANTOINETTE LAMOUR	1011 COUNTY HOME RD	APT M8	CONOVER, NC 28613	FAM5224	PENDING	Refund Generated due to proration on Bill #0084101896-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$4.08)	\$0.00	(\$4.08)
								C04	TAX	(\$4.05)	\$0.00	(\$4.05)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
LAMBERTH, BRANDON TRAVIS	1085 14TH AVENUE DR NW		HICKORY, NC 28601	LAE2448	PENDING	Refund Generated due to proration on Bill #0075725788-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$112.61)	\$0.00	(\$112.61)
								C05	TAX	(\$129.99)	\$0.00	(\$129.99)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
LEDFORD, JAN DEVENNEY	8110 PENINSULA LN		SHERRILLS FORD, NC 28673	DMJ5005	PENDING	Refund Generated due to adjustment on Bill #0089123355-2025-2025-0000	Adjustment	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$63.71)	\$0.00	(\$63.71)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
								F08	TAX	\$13.71	\$0.00	\$13.71
				<b>Refund</b>	<b>\$55.00</b>							
LEFEVERS, MICHAEL FINLEY	560 39TH AVENUE DR NW		HICKORY, NC 28601	JBB1124	PENDING	Refund Generated due to proration on Bill #0058173067-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$48.88)	\$0.00	(\$48.88)
								F20	TAX	(\$15.33)	\$0.00	(\$15.33)
												<b>Refund</b>
LEFEVERS, MICHAEL FINLEY	560 39TH AVENUE DR NW		HICKORY, NC 28601	FKX8549	PENDING	Refund Generated due to proration on Bill #0068166448-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$46.22)	\$0.00	(\$46.22)
								F20	TAX	(\$14.50)	\$0.00	(\$14.50)
												<b>Refund</b>
LOWMAN, CLAYTON LEE JR	1206 BEAGLE LN		NEWTON, NC 28658	VBD8829	PENDING	Refund Generated due to proration on Bill #0059888165-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$26.98)	\$0.00	(\$26.98)
								F20	TAX	(\$8.46)	\$0.00	(\$8.46)
												<b>Refund</b>
MARKEVICH, JOHN PETER	900 ISLAND FORD RD		MAIDEN, NC 28650	CS44299	PENDING	Refund Generated due to adjustment on Bill #0089446993-2025-2025-0000-00	Adjustment	CATA	TAX	(\$21.52)	\$0.00	(\$21.52)
								C07	TAX	(\$20.52)	\$0.00	(\$20.52)
												<b>Refund</b>

MCCASLIN, TIMOTHY AUSTIN	2541 WESLEY CHAPEL RD		NEWTON, NC 28658	RKB2724	PENDING	Refund Generated due to proration on Bill #0084553085-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$10.06)	\$0.00	(\$10.06)
								F04	TAX	(\$1.49)	\$0.00	(\$1.49)
												<b>Refund</b>
MCREE, TAMMY	2715 HOPEWELL CHURCH RD		SHERRILLS FORD, NC 28673	YJ7515	PENDING	Refund Generated due to proration on Bill #0059378603-2024- 2024-0000-00	Tag Surrender	CATA	TAX	(\$29.25)	\$0.00	(\$29.25)
								F08	TAX	(\$6.90)	\$0.00	(\$6.90)
												<b>Refund</b>
MILLER, RAMONA BREITZMAN	412 8TH ST SW		CONOVER, NC 28613	RCZ2055	PENDING	Refund Generated due to proration on Bill #0064597346-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$74.63)	\$0.00	(\$74.63)
								C04	TAX	(\$73.97)	\$0.00	(\$73.97)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
MINTER, PHILLIP ANTHONY	3916 DAVIS RD		MAIDEN, NC 28650	YY4834	PENDING	Refund Generated due to adjustment on Bill #0076233803- 2025-2025-0000-00	Adjustment	CATA	TAX	(\$45.07)	\$0.00	(\$45.07)
								F09	TAX	(\$11.31)	\$0.00	(\$11.31)
												<b>Refund</b>
MINTER, PHILLIP ANTHONY	3916 DAVIS RD		MAIDEN, NC 28650	YY4834	PENDING	Refund Generated due to adjustment on Bill #0076233803- 2023-2023-0000-00	Adjustment	CATA	TAX	(\$2.83)	\$0.00	(\$2.83)
								F09	TAX	(\$0.56)	\$0.00	(\$0.56)
												<b>Refund</b>
MURR, TIMOTHY EUGENE	3715 FOXBORO LN NE		HICKORY, NC 28601	VFN3558	PENDING	Refund Generated due to proration on Bill #0085460549-2024- 2024-0000-00	Tag Surrender	CATA	TAX	(\$64.33)	\$0.00	(\$64.33)
								C05	TAX	(\$73.45)	\$0.00	(\$73.45)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
PAYNTER, TOMMY RAY	5453 OXFORD SCHOOL RD		CLAREMONT, NC 28610	KBF2642	PENDING	Refund Generated due to proration on Bill #0083294788-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$77.09)	\$0.00	(\$77.09)
								F07	TAX	(\$11.80)	\$0.00	(\$11.80)
												<b>Refund</b>
PHILYAW, ALICE PITTS	1338 MY PL		HICKORY, NC 28602	HD5177L	PENDING	Refund Generated due to proration on Bill #0061871585-2024- 2024-0000-00	Tag Surrender	CATA	TAX	(\$9.05)	\$0.00	(\$9.05)
								F03	TAX	(\$1.94)	\$0.00	(\$1.94)
												<b>Refund</b>

PRZYPEK, STEVEN A	2381 CROFTE DR		SHERRILLS FORD, NC 28673	LEX7320	PENDING	Refund Generated due to proration on Bill #0081831626-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$76.74)	\$0.00	(\$76.74)
								F08	TAX	(\$19.07)	\$0.00	(\$19.07)
												<b>Refund</b>
RUTLIDGE, ROBERT LYNN	4584 RIVER RUN CIR		HICKORY, NC 28602	JMJ9114	PENDING	Refund Generated due to proration on Bill #0066976229-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$66.48)	\$0.00	(\$66.48)
								F04	TAX	(\$9.84)	\$0.00	(\$9.84)
												<b>Refund</b>
SHEETS, CALEN BRYAN	2189 ROWE SCHRUM LN		NEWTON, NC 28658	LLM4206	PENDING	Refund Generated due to proration on Bill #0087139064-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$154.39)	(\$8.88)	(\$163.27)
								F09	TAX	(\$38.74)	(\$2.23)	(\$40.97)
												<b>Refund</b>
SHUFORD YARNS LLC	1985 TATE BLVD SE STE 54		HICKORY, NC 28602	PBA9906	PENDING	Refund Generated due to adjustment on Bill #0034154192- 2025-2025-0000-00	Adjustment	CATA	TAX	(\$29.81)	\$0.00	(\$29.81)
								C05	TAX	(\$34.40)	\$0.00	(\$34.40)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
SINGER, MAREA ALYSON	1364 HENRY RIVER RD		HICKORY, NC 28602	LHX2995	PENDING	Refund Generated due to proration on Bill #0083743548-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$5.73)	\$0.00	(\$5.73)
								F03	TAX	(\$1.23)	\$0.00	(\$1.23)
												<b>Refund</b>
SOSNOWSKI, CARLY LYN	1013 37TH ST SW		HICKORY, NC 28602	WAC6122	PENDING	Refund Generated due to adjustment on Bill #0089074010- 2025-2025-0000-01	Adjustment	CATA	TAX	(\$5.52)	\$0.00	(\$5.52)
								C06	TAX	(\$6.64)	\$0.00	(\$6.64)
												<b>Refund</b>
SP MASONRY INC	1936 14TH AVE SW		HICKORY, NC 28602	KKS6927	PENDING	Refund Generated due to proration on Bill #0074851666-2025- 2025-0000-00	Insurance Lapse	CATA	TAX	(\$170.35)	(\$8.51)	(\$178.86)
								C05	TAX	(\$196.63)	(\$9.84)	(\$206.47)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
TALLENT, BERNA SAIN	2746 CAT SQUARE RD		VALE, NC 28168	EJF8115	PENDING	Refund Generated due to adjustment on Bill #0089292236- 2025-2025-0000-00	Change of County	CATA	TAX	(\$59.78)	\$0.00	(\$59.78)
								C05	TAX	(\$69.00)	\$0.00	(\$69.00)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
												<b>Refund</b>

THOMPSON, WILLIAM AUGUSTUS JR	5195 DUCK LN		CATAWBA, NC 28609	DKR5331	PENDING	Refund Generated due to proration on Bill #0081113953-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$25.79)	\$0.00	(\$25.79)
								C02	TAX	(\$32.36)	\$0.00	(\$32.36)
												<b>Refund</b>
TORRES, NOEL	8200 MCCORMICK ST		TERRELL, NC 28682	KEC5892	PENDING	Refund Generated due to adjustment on Bill #0082903731-2025-2025-0000-00	Adjustment	CATA	TAX	(\$10.40)	\$0.00	(\$10.40)
								F08	TAX	(\$2.59)	\$0.00	(\$2.59)
												<b>Refund</b>
WESSON, DOUGLAS SCOTT	2899 EMMANUEL CHURCH RD		CONOVER, NC 28613	JBB8697	PENDING	Refund Generated due to adjustment on Bill #0024669872-2025-2025-0000-00	Adjustment	CATA	TAX	(\$6.42)	\$0.00	(\$6.42)
								F14	TAX	(\$1.79)	\$0.00	(\$1.79)
												<b>Refund</b>
WHISNANT, ERICA MARIE	5468 PITTSTOWN RD		HICKORY, NC 28602	KKP1680	PENDING	Refund Generated due to adjustment on Bill #0075984045-2025-2025-0000-00	Adjustment	CATA	TAX	(\$14.49)	\$0.00	(\$14.49)
								F03	TAX	(\$3.11)	\$0.00	(\$3.11)
												<b>Refund</b>
WILLIAMS, JOHN WAYNE	3566 SEMINOLE DR		MAIDEN, NC 28650	HMH8911	PENDING	Refund Generated due to adjustment on Bill #0088871658-2025-2025-0000-00	Change of County	CATA	TAX	(\$120.43)	\$0.00	(\$120.43)
								C05	TAX	(\$139.01)	\$0.00	(\$139.01)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
												<b>Refund</b>
WILLIFORD, KENNETH EDWARD JR	5909 RIVER BEND RD		CLAREMONT, NC 28610	LMS4426	PENDING	Refund Generated due to proration on Bill #0088096097-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$105.95)	\$0.00	(\$105.95)
								F07	TAX	(\$16.21)	\$0.00	(\$16.21)
												<b>Refund</b>
WINGUAY, GINA MARIE	2178 FRYE AVE		HICKORY, NC 28602	LHE9517	PENDING	Refund Generated due to proration on Bill #0083592303-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$23.24)	(\$1.17)	(\$24.41)
								C05	TAX	(\$26.54)	(\$1.32)	(\$27.86)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
												<b>Refund</b>
YANG, KASHIA CHRISTINE	4988 WATER WHEEL DR		CONOVER, NC 28613	YRZ5795	PENDING	Refund Generated due to proration on Bill #0087659876-2025-2025-0000-00	Tag Surrender	CATA	TAX	(\$7.80)	\$0.00	(\$7.80)
								F05	TAX	(\$2.42)	\$0.00	(\$2.42)
												<b>Refund</b>

ZAMRIK, BASSAM	2545 EAGLE DR NE		CONOVER, NC 28613	RCH8903	PENDING	Refund Generated due to proration on Bill #0082563766-2025- 2025-0000-00	Vehicle Sold	CATA	TAX	(\$159.04)	\$0.00	(\$159.04)
								F11	TAX	(\$51.88)	\$0.00	(\$51.88)
											<b>Refund</b>	<b>\$210.92</b>
											<b>Refund Total</b>	<b>\$4787.26</b>

**Release SUBJECT TO BOARD APPROVAL ON 3/16/2026**

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)
3102292	2025	ABBOTT DALE EDWARD	Release	11,516	0	\$58.20	Adjusted billing to remove mobile home sold with real property 03/07/2024.
3079238	2025	BARKER ISAAC MITCHELL	Release	19,466	0	\$106.53	Adjusted billing to remove watercraft sold 07/29/2024.
6005047	2025	BASHAW ROBERT DAVID JR	Release	15,300	0	\$131.35	After checking NCDMV there was no Gap, so I am releasing the bill.
1001822	2025	BEACH DANIEL CLAYTON	Release	4,100	0	\$21.17	Adjusted billing to remove watercraft located and billed in Burke County for tax year 2025.
1001044	2025	BROADWAY RONALD LEE	Release	230,346	0	\$1,260.56	Adjusted billing to remove watercraft located and billed in Lincoln County for tax year 2025.
6008841	2025	CHRISTOPHER REGINA ICARD	Release	3,370	0	\$24.11	Taxpayer is in Burke County I released Gap bill.
6006726	2025	CUNNINGHAM BRENDA TEAGUE	Release	17,000	0	\$1,094.59	Releasing bill vehicle was in FL during Gap period.
3100894	2024	FINCH CHARLOTTE MARIE	Release	13,340	0	\$28.46	Released Gap Bill Taxpayer lives in Burke County.
6010173	2025	FOREMAN CALEB LEE	Release	7,590	0	\$122.28	Released Gap bill taxpayer was in FL during Gap period.
6010536	2025	FOREMAN CALEB LEE	Release	4,520	0	\$76.76	Released Gap bill taxpayer was in FL during Gap period.
6009801	2025	HUFFMAN MARCUS ALLEN	Release	10,340	0	\$534.37	Released bill taxpayer was in TN during Gap Period.
6004972	2025	JENKINS PAUL ELLIS	Release	8,000	0	\$331.96	Adjusted billing to remove GAP billing. Taxpayer moved to TN from NC 02/27/2019 then to SC and back to NC 12/27/2024.
6009802	2025	MAYNARD-ERRAMI NICKCOLE KRISTINE	Release	10,050	0	\$242.14	Taxpayer was in VA during Gap period
6002933	2025	MCCLOUD MELISSA SAIN	Release	6,390	1,200	\$113.72	Car in bad shape valued at 1200.00 this a Gap Bill.
3088577	2025	MIELE KRYSTINA	Release	105,600	0	\$577.89	Adjusted billing to remove tiny home sold 02/02/2024. New owner billed for tax year 2025 and forward.
3101884	2025	NERANTI LLC	Release	28,540	0	\$269.51	Business dissolved 12/01/2024 per NC SOS Articles of Dissolution filed 03/14/2025.
3091517	2025	PANNELL JOSHUA COLEMAN	Release	68,995	0	\$602.23	Adjusted billing to remove unregistered motor vehicle duplicated in error.
1811067	2025	RHYNE BRUCE ALAN	Release	10,221	0	\$57.96	Adjusted billing to remove mobile home sold with real property 04/29/2024. New owner billed for 2025 and forward.
3077371	2025	RINER NATHAN ANDREW	Release	1,120	0	\$5.67	Adjusted billing to remove a utility trailer sold 01/29/2024.
3067751	2025	SAIN JOHN AUSTIN	Release	18,842	10,744	\$46.55	Adjusted billing to remove watercrafts and boat trailer sold prior to 01/01/2025.
6004285	2025	STARK TYLER DEAN	Release	7,460	0	\$245.50	Releasing Gap bill taxpayer was in TN during Gap period.

**Release SUBJECT TO BOARD APPROVAL ON 3/16/2026**

<b>Abstract Number (Please include leading zeros)</b>	<b>Year For which release/refund requested</b>	<b>Owner Name as Billed (Last, First, Middle)</b>	<b>Release or Refund?</b>	<b>Original Value</b>	<b>Corrected Value</b>	<b>Release / Refund Amount</b>	<b>Reason ( Please do not use all CAPS. Use correct capitalization)</b>
6006238	2025	TROUT TRAVIS JOSEPH	Release	14,700	0	\$462.73	Released bill vehicle was in FL during Gap period.
3088248	2025	WRIGHT TRACY EDEN	Release	24,830	0	\$136.16	Adjusted billing to remove watercraft sold 10/07/2024.
3067269	2025	YANCEY CRYSTAL JARVIS	Release	34,929	0	\$191.15	Adjusted billing to remove watercraft sold 11/14/2024.
				<b>676,565</b>	<b>11,944</b>	<b>\$6,741.55</b>	

**Refund SUBJECT TO BOARD APPROVAL ON 3/16/2026**

<b>Abstract Number (Please include leading zeros)</b>	<b>Year For which release/refund requested</b>	<b>Owner Name as Billed (Last, First, Middle)</b>	<b>Release or Refund?</b>	<b>Original Value</b>	<b>Corrected Value</b>	<b>Release / Refund Amount</b>	<b>Reason ( Please do not use all CAPS. Use correct capitalization)</b>
3091517	2024	PANNELL JOSHUA COLEMAN	Refund	68,995	0	\$547.48	Adjusted billing to remove unregistered motor vehicle duplicated in error.
3049824	2024	REVERE AT SHERRILLS FORD LLC	Refund	82,338,600	78,000,000	\$21,367.60	24 PTC 0207 - Property Tax Commission Settlement Agreement
804304	2025	REVERE AT SHERRILLS FORD LLC	Refund	82,338,600	78,000,000	\$21,584.53	24 PTC 0207 - Property Tax Commission Settlement Agreement
1000723	2025	SUNDERLAND THOMAS STANLEY III	Refund	24,115	14,203	\$86.52	Timely appeal received. Adjusted watercraft value based on bill of sale received from taxpayer. Watercraft was purchased as a demo and could not be found in any guide. There were also no online sales of this particular watercraft.
				<b>164,770,310</b>	<b>156,014,203</b>	<b>\$43,586.13</b>	

## MEMORANDUM

TO: Catawba County Board of Commissioners  
FROM: Lori Mathes, Catawba County Tax Collector  
DATE: March 16, 2026  
SUBJECT: DELINQUENT 2025 REAL ESTATE PROPERTY TAX

**Request:**

Staff requests the Board of County Commissioners adopt the proposed resolution accepting this report and directing the Catawba County Tax Collector to advertise the delinquent tax liens as prescribed by NCGS 105-369.

**Background:**

NCGS 105-369(a) requires each county's Tax Collector to submit to the Board of Commissioners the total amount of unpaid taxes for the current year. This statute also requires that upon receipt of this report, the governing body must order the tax collector to advertise the tax liens.

**Recommendation:**

Staff recommends the Board of County Commissioners adopt the proposed resolution accepting this report and directing the Catawba County Tax Collector to advertise the delinquent tax liens as prescribed by NCGS 105-369.

RESOLUTION# 2026-\_\_

RESOLUTION ORDERING THE ADVERTISING OF DELINQUENT  
REAL ESTATE PROPERTY TAX LIENS

WHEREAS, N.C. Gen. Stat. § 105-369(a) requires that a county tax collector report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property; and

WHEREAS, upon receipt of said report, pursuant to that same statute, the governing body must order the tax collector to advertise the tax liens; and

WHEREAS, the Catawba County Tax Collector has reported to this board the total amount of unpaid taxes for the current fiscal year that are liens on real property.

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

1. The Catawba County Tax Collector is hereby ordered to advertise the tax liens by posting a notice of the liens at the Catawba County Courthouse and publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit, in conformity with N.C. Gen. Stat. § 105-369.
2. This resolution is effective upon adoption.

Adopted this 16<sup>th</sup> day of March, 2026.

ATTEST

BOARD OF COMMISSIONERS  
FOR THE COUNTY OF CATAWBA

\_\_\_\_\_  
Dale Stiles, Clerk

By: \_\_\_\_\_  
Randy Isenhower, Chair

## MEMORANDUM

**TO:** Catawba County Board of Commissioners  
**FROM:** Jodi Stewart, County Attorney  
**DATE:** March 16, 2026  
**IN RE:** Opioid Litigation – Six Remnant Defendants Settlement

### REQUEST

Staff requests the Board of Commissioners authorize the County Manager to assess the viability of participating in the settlement, to execute all documents necessary to join the Six Remnant Defendants Settlement, and to provide documents needed to facilitate the settlement.

### BACKGROUND

A new proposed national opioids settlement (“Six Remnant Defendants Settlement”) has been reached with six (6) regional distributors/dispenser defendants: Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics). The Combined Subdivision Participation and Release Form must be executed, without alteration, and submitted on or before Monday, May 4, 2026, for the County to be included in the initial participation calculations and payment eligibility under the Six Remnant Defendants Settlement. The MDL Plaintiffs’ Executive Committee recommends that subdivisions agree to the settlement. If a subdivision elects to participate in the Six Remnant Defendants Settlement by executing the Combined Subdivision Participation and Release Form, the subdivision elects to participate in the settlement as to all Six Remnant Defendants. A subdivision cannot elect to participate in the settlement as to fewer than all Six Remnant Defendants. Based upon Combined Subdivision Participation and Release Forms received on or before Monday, May 4, 2026, the participation rate will be used by each Remnant Defendant to individually determine whether participation is sufficient to move forward. If the settlement moves forward, the release will become effective as to all Remnant Defendants that determine to move forward.

Total Value of this national settlement: \$97,625,000.00

Catawba County’s National Allocation:  $0.0729457707\% = \$71,213.31$  (not confirmed)

As with the other settlements, these funds are intended for opioid abatement and remediation activities, with specific allowable activities spelled out in the NC Memorandum of Agreement (MOA) the County approved in 2021. Per the terms of this MOA, the County created a special revenue fund to account for these funds.

The County is in the process of evaluating strategies which will render the greatest impact to address the opioid crisis. There is no spending deadline associated with these funds.

### RECOMMENDATION

Staff recommends the Board of Commissioners authorize the County Manager to assess the viability of participating in the settlement, to execute all documents necessary to join the Six Remnant Defendants Settlement, and to provide documents needed to facilitate the settlement.