

AGENDA

Catawba County Board of Commissioners Meeting
Monday, March 17, 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 February 17, 2025.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. [Appointments.](#)
8. Presentations.
 - a. [Proclamation declaring March 18, 2025, as National Agriculture Day. Presented to Victoria Lee with Catawba County Farm Bureau Young Farmers and Ranchers.](#)
9. Public Hearings.
[Rezoning Request: Properties affected by Catawba/Lincoln County Boundary Line. Presented by Planning Director Chris Timberlake.](#)
10. Consent Agenda.
 - a. [FY24-25 Audit Contract.](#)
 - b. [Hickory EMS Base Construction Bid Award.](#)
 - c. [Updated Unifour Regional Hazard Mitigation Plan Adoption Request.](#)
 - d. [February Tax Refunds, Releases and Adjustments.](#)
11. Other Items of Business.
12. Manager's Report.
[Budget Transfers.](#)
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, April 7, 2025, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

APPOINTMENTS

ROBERT (Due)

K-64 Education Board

5/15/25	Kimberly George	Eligible for 4 th Term
5/15/25	Robbie Gonzales (NC City Schools)	Eligible - 1 st Full Term
5/15/25	Stephen Shuford	Eligible for 3 rd Term
5/15/25	Vacancy (unexpired term of Michael Johnson)	
Expired	Mike Ellwanger	Eligible for a 3 rd Term
Expired	Vacancy (Rick Coffey's seat)	
Expired	Dr. Leslie Barnett (Catawba County Schools- Ronn Abernathy)	
Expired	Amanda McGuire (Hickory City Schools- Dr. Bryan Graham)	
2-year terms		

Commissioner Abernethy recommends the appointment of Amanda McGuire as the Hickory City Schools representative and Dr. Leslie Barnett as the Catawba County Schools representative for a 1st Term to the K-64 Education Board, with term expirations of May 15, 2027.

COLE (Due)

Agriculture Advisory Board

12/31/24	Kenny Bowman	Eligible for a 2 nd Term
12/31/24	Jeff Elmore	Eligible for a 5 th Term
12/31/24	Karen Harris	Eligible for a 2 nd Term
3-year terms		

Commissioner Setzer recommends the reappointment of Kenny Bowman and Karen Harris for a 2nd Term and Jeff Elmore for a 5th Term to the Agriculture Advisory Board, with term expirations of December 31, 2027.

Government of Catawba County, North Carolina

PROCLAMATION

AGRICULTURE AWARENESS DAY

WHEREAS, March 18, 2025, has been designated as National Agriculture Day to remind the public how important agriculture is to everyone, and;

WHEREAS, Catawba County has 608 farms and more than 61,600 acres of farmland which produce over \$93,128,000 in cash receipts in Catawba County, and;

WHEREAS, the Catawba County Commissioners have recognized the importance of preserving farmland in the county through its support of the Farmland Preservation Program (Voluntary Agricultural District Program), which helps preserve production farms and open space in Catawba County and contributes to the economic health and environmental well-being of Catawba County, and;

WHEREAS, the Catawba County Commissioners understand the important role Catawba County farmers and agriculture contribute to maintaining a strong economic base in Catawba County; and

WHEREAS, the Catawba County Commissioners recognize that Catawba County farmers produce safe, affordable, and abundant food and fiber products that are used and consumed by Catawba County citizens every day; and

WHEREAS, the Catawba County Commissioners desire to recognize the vital role agriculture and the unique and irreplaceable value that farmers, foresters, and other agricultural stewards bring to Catawba County;

NOW THEREFORE, the Catawba County Board of Commissioners hereby declares March 18, 2025, as “**Catawba County Agriculture Awareness Day.**”

This is the 17th day of March, 2025

Randy Isenhower, Chair
Catawba County Board of Commissioners

MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Chris Timberlake, Planning Director
Laurie LoCicero, Assistant Planning Director
DATE: March 17, 2025
IN RE: Rezoning Request – Parcels Impacted by Re-establishment of Catawba-Lincoln County Boundary Line

REQUEST

Staff requests the Board of Commissioners hold a public hearing to consider rezoning 717 parcels or portions of parcels in Catawba County's jurisdiction to apply a zoning designation consistent with Catawba County Unified Development Ordinance (UDO).

REVIEW/BACKGROUND

Location/Zoning

On February 2, 2025, the state-defined boundary between Catawba and Lincoln counties was re-established in accordance with a survey conducted by the North Carolina Geodetic Survey (NCGS). This has been a years-long process initiated in 2022. With the re-established geodetic county boundary, approximately 800 parcels or portions thereof have changed from their previously recognized jurisdiction. Seven hundred and seventeen parcels or portions thereof have been re-established to be in Catawba County rather than Lincoln County.

These 717 parcels currently have a Lincoln County zoning designation, but a Catawba County zoning designation needs to be applied. All affected properties found to be within Catawba County are listed in the attached datasheet (Attachment 1), which shows the current Lincoln County zoning designation and the proposed Catawba County zoning designation.

Additionally, the Future Land Use maps from the Catawba County Comprehensive Plan also need to be updated to reflect the re-established county boundary. The 717 parcels will be incorporated into the Future Land Use Map through assignment of a future land use designation. The future land use designation will be consistent with the proposed zoning designation for each parcel.

In order to make a recommendation for a Catawba County zoning designation, staff reviewed Lincoln County zoning districts, compatible zoning districts in Catawba County, and existing nearby Catawba County zoning districts, and considered current uses and surrounding uses of properties. With few exceptions, staff is proposing recommendations to maintain residentially zoned properties as residential, commercial properties as commercial and industrial properties as industrial.

For reference, Attachment 2 in the packet provides a description of each Lincoln County zoning district and lays out how those zoning designations align with Catawba County zoning districts. Below is a summary of the conversion from Lincoln County zoning to proposed Catawba County zoning:

Lincoln County Zoning	# of Properties / Portions Zoned Such	Catawba County Zoning	# of Properties / Portions Zoned Such
General Business (B-G)	9	Highway Commercial (HC)	9
Neighborhood Business (B-N)	5	Rural Commercial (RC)	5
Industrial General (G-I)	14	General Industrial (GI)	14
Planned Development-Residential (PD-R)	151	R-30 Residential (PD does not designate internal	151

		setbacks, cluster subdivisions do and are allowed in R-30)	
Rural Residential (R-R)	128	R-40 Residential	128
Residential Suburban (R-S)	80	R-20 Residential	39
		R-30 Residential	32
		R-40 Residential	9
Residential-Single Family (R-SF)	113	R-20 Residential	2
		R-30 Residential	111
Transitional-Residential (R-T)	215	R-30 Residential	214
		Rural Commercial (RC)	1
Unknown*	2	R-30 Residential	2
Total	717	Total	717

*Properties were identified during the mapping process and were considered by Lincoln County to be right-of-way. Catawba County could not identify them as having a transferred title for purposes of right-of-way.

As identified in the chart above, generally each Lincoln County district is proposed to translate to a similar Catawba County district. However, there are instances where Lincoln County's residential districts (Residential-Suburban, Residential-Single Family and Residential - Transitional), which require a minimum lot size of 32,670 square feet (3/4 acre minimum), are not compatible with Catawba County's R-30 Residential District (30,000 square foot minimum lot size). These properties are not suitable due to the lot dimensions, uses or locations. Lot size requirements are further described in Attachment 3.

One specific instance in which this is the case involves nearly 40 residential properties located along NC 16 and Wrenn Drive (see Attachment 5, Future Land Use, Page 6), which are smaller than 30,000 square feet. The same is true for two of the Residential-Single Family zoned parcels along Grassy Creek Road that are smaller than 30,000 square feet. The property located at 7800 Campground is zoned Residential - Transitional but contains a nonresidential use (self-storage) and is over 20,000 square feet. It is recommended for this property to be zoned Rural Commercial (RC) because of its size and use.

The Planned Development - Residential (PD-R) properties (Killian Crossroads) were approved as part of a residential planned development in Lincoln County. Several standards, including setbacks, are set during Lincoln County's PD-R approval process. The Planned Development (PD) district in Catawba County does not have standards for internal setbacks. The closest Catawba County equivalent to Lincoln County's PD-R zoning is Conditional District (CD). Because a Conditional District would have to be approved to set such standards for a Planned Development (PD-CD), it is not practical to apply it in this situation. Based on the number of lots and overall subdivision design, it is most appropriate to treat this development as a cluster subdivision within Catawba County's UDO. Cluster subdivisions (smaller lots with common open space) are allowed in residential districts, and they provide for reduced front, side and rear setbacks. The lot sizes are compatible with R-30 Residential cluster subdivisions.

There are approximately nine properties zoned Residential - Suburban (3/4-acre minimum lot size), all of which are larger parcels adjacent to low density (R-40) district development. These properties are recommended to be zoned R-40 Residential, as this is consistent with adjacent zoning and reasonable due to the properties' size.

Finally, certain properties or portions of properties are proposed to be within respective overlay districts, which are summarized in Attachment 4. The overlay districts impacting these properties are the Floodplain Management Overlay (FPM-O), Catawba River Corridor Overlay (CRC-O), Watershed

Protection Overlay (WP-O), Mixed Use Corridor Overlay (MUC-O) and Economic Development Overlay (ED-O). Portions of properties that exist within a Special Flood Hazard Area (floodplain) will be included in the FPM-O. Properties within 1,000 feet of the high-water elevation of Lake Norman will be included in the CRC-O (NCDEQ buffer regulations). Properties in an NCDEQ regulated watershed will be included in the WP-O. The Mixed-Use Corridor-Overlay is recommended for 13 commercial properties along NC 150 and NC 16 highways. Properties west of US 321 extending to Startown Road would be recognized within the ED-O consistent with properties around them.

Attached are descriptions of the Lincoln County zoning districts with respect to each parcel or portion of property, descriptions of Catawba County zoning districts and overlay districts as well as setbacks related to each of the districts. Maps are also attached suggesting the proposed future land use/zoning districts (Attachment 5) and future overlay(s) (Attachment 6) of each parcel.

Planning Board Public Hearing

The Planning Board held a public hearing on February 25, 2025, to consider the request. One question came from the board. The question inquired about the proposed commercial properties that exist along South NC 16 adjacent to residential properties which front Wrenn Drive. Staff explained that the six parcels are currently zoned commercially (Lincoln districts) and some contain commercial uses. It is reasonable for them to remain commercial. Approximately 15 citizens attended the public hearing. There were no comments from the public. The public hearing was closed. A favorable motion was made and there was no further discussion by the board. The motion was approved unanimously.

STAFF AND PLANNING BOARD RECOMMENDATION

Staff recommended and the Planning Board voted 9 – 0 to submit a favorable recommendation to the Board of Commissioners to rezone 717 parcels in Catawba County's zoning jurisdiction as denoted in the attached spreadsheet (Attachment 1) with the identified zoning and zoning overlay districts. Staff and the Planning Board also recommend the Board of Commissioners adopt the attached consistency and reasonableness statement. The rezoning will update the Future Land Use and Future Overlay maps in the Catawba County Comprehensive Plan.

This rezoning is reasonable based upon:

1. The need to establish zoning designations on 717 parcels in Catawba County's jurisdiction due to the geodetic boundary becoming effective on February 2, 2025;
2. The recommended zoning designations being generally compatible with currently assigned Lincoln County zoning designations and consistent with Catawba County zoning districts in close proximity;
3. In instances where the proposed Catawba County zoning is incompatible with Lincoln County designation, parcel dimensions, use and location were considered for establishment of the proposed Catawba County zoning district; and
4. The proposed overlay districts being consistent with federal and state regulations and local recommendations along specific corridors.

Ordinance No. 2025-_____

AMENDMENT TO THE CATAWBA COUNTY ZONING MAP AND ZONING OVERLAY MAP

BE IT ORDAINED, BY THE BOARD OF COMMISSIONERS, that the Catawba County Official Zoning Atlas and Catawba County Official Zoning Overlay Atlas is hereby amended by rezoning seven hundred and seventeen parcels or portions thereof totaling approximately 1,314 acres identified by the Parcel Identification Numbers or LRKs to the zoning and overlay districts listed below.

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3686714260	57418	I-G	GI	WP-O
3686800977	2346	I-G	GI	WP-O
3626656621	52639	R-R	R-40	
4605498754	50680	R-T	R-30	WP-O, CRC-O
4605599875	33432	R-T	R-30	WP-O, CRC-O
3686118606	30641	R-T	R-30	
3656435118	86268	R-T	R-30	
4605594960	33250	R-T	R-30	WP-O, CRC-O
2676997090	59642	R-T	R-30	
4606506171	73149	R-T	R-30	WP-O, CRC-O
3626652652	50076	R-R	R-40	
3676623111	73063	R-S	R-30	
3606372118	13890	R-R	R-40	
3696210676	85860	PD-R	R-30	WP-O
3686911469	31261	R-S	R-20	WP-O
4616007314	34259	R-SF	R-30	WP-O, CRC-O
3696514022	74316	R-T	R-30	WP-O
4616005137	30728	R-SF	R-30	WP-O, CRC-O, FPM-O
4616005191	30729	R-SF	R-30	WP-O, CRC-O, FPM-O
3656633279	52928	R-T	R-30	
3696502931	54002	R-T	R-30	WP-O
4606408045	29876	R-T	R-30	WP-O, CRC-O
3696312235	87666	PD-R	R-30	WP-O
3696325103	93173	PD-R	R-30	WP-O
3696222096	87623	PD-R	R-30	WP-O
3686012726	33719	R-T	R-30	
3636454099	106689	R-R	R-40	
3636447919	106690	R-R	R-40	
3686907938	30131	R-S	R-20	WP-O
3686915190	30134	R-S	R-20	WP-O
2696662753	58406	R-R	R-40	
3696219535	87674	PD-R	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3686718956	33796	R-S	R-20	WP-O
3686121043	53082	R-T	R-30	
2676992105	12762	R-T	R-30	
2676885947	59628	R-T	R-30	
2676896023	59629	R-T	R-30	
2676897009	59630	R-T	R-30	
2676897185	59631	R-T	R-30	
2676991410	59635	R-T	R-30	
2676993422	59637	R-T	R-30	
2676994102	59645	R-T	R-30	
2676993103	59646	R-T	R-30	
2676991017	59647	R-T	R-30	
2676990021	59648	R-T	R-30	
2676888835	59650	R-T	R-30	
2686082763	85595	R-T	R-30	FPM-O
3626850333	18324	R-R	R-40	
3626555853	55731	R-SF	R-30	
3676610967	73068	R-S	R-30	
3626850437	18325	R-R	R-40	
3626856514	21822	R-R	R-40	
3626856571	84375	R-R	R-40	
3626853588	84376	R-R	R-40	
3626854402	84377	R-R	R-40	
3626854219	84378	R-R	R-40	
3626951623	21823	R-R	R-40	
3696310060	88678	PD-R	R-30	WP-O
2676195044	100272	R-R	R-40	WP-O
3636740640	58018	R-R	R-40	
2666592398	57609	R-R	R-40	WP-O
2666593904	57611	R-R	R-40	WP-O
3696010040	85200	PD-R	R-30	WP-O
4605692779	73856	R-T	R-30	WP-O, CRC-O
3696017057	85208	PD-R	R-30	WP-O
3696403923	72533	R-T	R-30	WP-O
4606501106	32400	R-T	R-30	WP-O
3696227372	87629	PD-R	R-30	WP-O
3656521804	24186	R-T	R-30	
3676617895	73051	R-S	R-30	
3656733164	52921	R-T	R-30	
3676728304	100677	R-S	R-40	
3676723106	100718	R-S	R-40	

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3696219789	87657	PD-R	R-30	WP-O
4616103503	33379	R-SF	R-30	WP-O, CRC-O
3696314307	87664	PD-R	R-30	WP-O
3676815758	100716	R-S	R-40	
4616107472	52739	R-SF	R-30	WP-O, CRC-O, FPM-O
4606502581	32353	R-T	R-30	WP-O
4616103499	29953	R-SF	R-30	WP-O, CRC-O
3626659702	50077	R-R	R-40	
2667702434	51282	R-R	R-40	WP-O
3686115632	53016	B-N	RC	MUC-O
4616106390	30773	R-SF	R-30	WP-O, CRC-O, FPM-O
4616106327	30771	R-SF	R-30	WP-O, CRC-O
4616105414	30772	R-SF	R-30	WP-O, CRC-O
3676526045	73076	R-S	R-30	
3696709357	73679	R-T	R-30	WP-O
2686782354	91369	R-SF	R-30	
2686784537	51830	R-SF	R-30	
3676625370	73056	R-S	R-30	
3696019274	85211	PD-R	R-30	WP-O
4606507742	30410	R-T	R-30	WP-O
4606509663	34636	R-T	R-30	WP-O
4606509745	34637	R-T	R-30	WP-O
4606508879	50118	R-T	RC	WP-O
4606507446	58971	R-T	R-30	WP-O
3696405866	2223	R-T	R-30	WP-O
3696315843	93164	PD-R	R-30	WP-O
3626757499	18323	R-R	R-40	
3646233728	19751	R-T	R-30	
3646243404	19748	R-T	R-30	
3616757696	83716	R-R	R-40	WP-O, FPM-O, ED-O
3616855817	83741	R-R	R-40	WP-O, FPM-O, ED-O
3616761223	89050	R-R	R-40	WP-O, FPM-O, ED-O
2676994357	59638	R-T	R-30	
4605599935	33644	R-T	R-30	WP-O, CRC-O
4606509350	31129	R-T	R-30	WP-O, CRC-O
3676218874	25291	R-T	R-30	
3696302851	88691	PD-R	R-30	WP-O
3696301697	88690	PD-R	R-30	WP-O
4615190627	51516	R-SF	R-30	WP-O, CRC-O, FPM-O
3696013119	85197	PD-R	R-30	WP-O
3636944813	20233	R-SF	R-30	

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3696504737	71326	R-T	R-30	WP-O
3696213893	89971	PD-R	R-30	WP-O
3696708640	33565	R-T	R-30	WP-O
3606279424	13892	R-R	R-40	FPM-O
3606379680	51831	R-R	R-40	FPM-O
3606375210	13889	R-R	R-40	
3646145751	18440	R-SF	R-30	
4606806113	29807	R-SF	R-30	WP-O, CRC-O, FPM-O
4616002192	32357	R-SF	R-30	WP-O, CRC-O, FPM-O
2647712280	11692	R-R	R-40	WP-O
2647811159	83513	R-R	R-40	WP-O
2676889912	59649	R-T	R-30	
2666698734	11705	R-R	R-40	WP-O
4606801195	32252	R-SF	R-30	WP-O, CRC-O
3626654329	18353	R-R	R-40	
3696217276	87671	PD-R	R-30	WP-O
3626358647	103374	R-SF	R-30	
3696318000	93186	PD-R	R-30	WP-O
3626754617	18379	R-R	R-40	
3646543028	17446	R-T	R-30	
2667203111	11752	I-G	GI	WP-O
3606667686	78012	R-R	R-40	
4615098769	31605	R-SF	R-30	WP-O, CRC-O, FPM-O
3686413244	89014	R-T	R-30	MUC-O
4616100216	34265	R-SF	R-30	WP-O, CRC-O
4615194648	29843	R-SF	R-30	WP-O, CRC-O, FPM-O
3696003898	85206	PD-R	R-30	WP-O
3676116832	24988	R-S	R-30	
3626352672	103377	R-SF	R-30	WP-O
3696316842	93165	PD-R	R-30	WP-O
2647817402	11897	R-R	R-40	WP-O
4606407240	31994	R-T	R-30	WP-O, CRC-O
2666995660	11549	R-R	R-40	WP-O
3676024286	92888	R-S	R-30	
3696417049	72529	R-T	R-30	WP-O
3656443083	25634	R-T	R-30	
3656534277	59395	R-T	R-30	
3656532649	59933	R-T	R-30	
2676889384	12743	R-SF	R-30	
2676975656	12819	R-SF	R-30	
4605791652	82771	R-SF	R-30	WP-O, CRC-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3686816358	32676	R-S	R-20	WP-O
3686718782	51483	R-S	R-20	WP-O
3686810663	51538	R-S	R-20	WP-O
3686811548	51539	R-S	R-20	WP-O
3686813530	51620	R-S	R-20	WP-O
3696212597	85861	PD-R	R-30	WP-O
4606802467	33388	R-SF	R-30	WP-O, CRC-O, FPM-O
	500336	UNKNOWN	R-30	WP-O
3686900829	31247	B-N	RC	WP-O
4606300129	56190	R-T	R-30	WP-O, CRC-O
4605197404	91273	R-T	R-30	WP-O, CRC-O, FPM-O
3696012305	30136	R-SF	R-20	WP-O
3656336489	86239	R-T	R-30	
3696216693	89976	PD-R	R-30	WP-O
2676790111	81822	R-R	R-40	WP-O
3656639232	78207	R-T	R-30	
4615195922	31028	R-SF	R-30	WP-O, CRC-O
3656337792	86241	R-T	R-30	
3696800478	29992	R-T	R-30	WP-O
3686111798	30941	R-T	R-30	
4615193404	71689	R-SF	R-30	
2676996024	59643	R-T	R-30	
4615098590	30643	R-SF	R-30	WP-O, CRC-O, FPM-O
3696312151	89989	PD-R	R-30	WP-O
3686814426	33222	B-G	HC	WP-O, MUC-O
3686815443	2379	B-N	RC	WP-O
2696474663	13075	R-R	R-40	
2696473260	86042	R-R	R-40	
4606804334	30177	R-SF	R-30	WP-O, CRC-O, FPM-O
4606506267	59387	R-T	R-30	WP-O, CRC-O
3686914227	34676	R-S	R-20	WP-O
3696010581	87386	R-S	R-20	WP-O
3686919468	87387	R-S	R-20	WP-O
3696210916	85858	PD-R	R-30	WP-O
3636544971	19710	R-R	R-40	
4606403043	34794	R-T	R-30	WP-O
4605491980	34795	R-T	R-30	WP-O
4606401153	34796	R-T	R-30	WP-O
4606405104	34815	R-T	R-30	WP-O
4605492967	90730	R-T	R-30	WP-O
3696224179	87625	PD-R	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3686819594	52293	R-S	R-20	WP-O
3656632418	52930	R-T	R-30	
3676824027	100676	R-S	R-40	
3696803399	2235	R-T	R-30	WP-O
2657209676	90604	R-R	R-40	WP-O
3686803902	33818	I-G	GI	WP-O
3676916368	2800	R-S	R-30	
3696411722	93180	PD-R	R-30	WP-O
3696318578	93168	PD-R	R-30	WP-O
4616101097	34285	R-SF	R-30	WP-O, CRC-O
4616009400	58964	R-SF	R-30	WP-O, CRC-O
3696406596	72520	R-T	R-30	WP-O
3696212777	87678	PD-R	R-30	WP-O
2676884952	59627	R-T	R-30	
3696227093	87651	PD-R	R-30	WP-O
4616100425	58963	R-SF	R-30	WP-O, CRC-O
3696217909	87652	PD-R	R-30	WP-O
3676623224	73064	R-S	R-30	
3676622322	73065	R-S	R-30	
3676620380	73066	R-S	R-30	
4605693900	73857	R-T	R-30	WP-O, CRC-O
3696702453	34821	R-T	R-30	WP-O
3696619055	70998	R-T	R-30	WP-O
3696607576	92014	R-T	R-30	WP-O
3696712103	56970	R-T	R-30	WP-O
3696714156	34801	R-T	R-30	WP-O
3646131225	55075	R-SF	R-30	
3696409755	72525	R-T	R-30	WP-O
3696313094	89990	PD-R	R-30	WP-O
3696511130	34023	R-T	R-30	
3646547199	19132	R-T	R-30	
3666029412	91962	R-T	R-30	
3666021795	28213	R-T	R-30	
3666124900	86215	R-T	R-30	
3646540274	89701	R-T	R-30	
3646543284	89884	R-T	R-30	
3666038007	24669	R-T	R-30	
3656936089	28218	R-T	R-30	
3646648018	54139	R-T	R-30	
3646632814	17050	R-T	R-30	
3646734686	19742	R-T	R-30	

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3646734686	107879	R-T	R-30	
3646640157	19741	R-T	R-30	
4615099606	34733	R-SF	R-30	WP-O, CRC-O, FPM-O
3696406929	72528	R-T	R-30	WP-O
3676528043	73070	R-S	R-30	
4606703421	30200	R-SF	R-30	WP-O, CRC-O
4606609072	79396	R-SF	R-30	WP-O, CRC-O
3676526344	73074	R-S	R-30	
3626850610	18305	R-R	R-40	
4605399904	51506	R-T	R-30	WP-O
4606800265	32721	R-SF	R-30	WP-O, CRC-O
3696413164	72532	R-T	R-30	WP-O
3636849470	20234	R-SF & R-R	R-30	
3636941620	20258	R-SF	R-30	
3696112461	85214	PD-R	R-30	WP-O
3606671030	78010	R-R	R-40	
2676785979	76484	R-SF	R-30	WP-O
3696312625	87659	PD-R	R-30	WP-O
4606504495	31734	R-T	R-30	WP-O
3646145002	21816	R-SF	R-30	
3696319241	93184	PD-R	R-30	WP-O
3636443952	101357	R-R	R-40	
3676020394	87732	R-S	R-30	
3686726073	33801	R-S	R-20	WP-O
3686727060	33803	R-S	R-20	WP-O
3666321138	26362	R-T	R-30	
3656437516	86266	R-T	R-30	
3656639681	25648	R-T	R-30	
3696317327	93170	PD-R	R-30	WP-O
4615193643	33667	R-SF	R-30	WP-O, CRC-O, FPM-O
3676612979	73062	R-S	R-30	
3696113723	85186	PD-R	R-30	WP-O
3686817386	53194	R-S	R-20	WP-O
3696322226	87645	PD-R	R-30	WP-O
3696117867	85856	PD-R	R-30	WP-O
4605695722	73858	R-T	R-30	WP-O, CRC-O
4606407316	30699	R-T	R-30	WP-O
3696218875	87656	PD-R	R-30	WP-O
3626751666	18360	R-R	R-40	
3626751595	18361	R-R	R-40	
3696105627	29629	R-SF	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3676821278	100717	R-S	R-40	
3626359599	103373	R-SF	R-30	
3696211119	85864	PD-R	R-30	WP-O
4615097886	31981	R-SF	R-30	WP-O, CRC-O, FPM-O
4606000123	79026	R-T	R-30	WP-O
2666490429	11242	R-R	R-40	WP-O
2666391624	11246	R-R	R-40	WP-O
4616104159	29709	R-SF	R-30	WP-O, CRC-O
3696310771	87658	PD-R	R-30	WP-O
3656631312	73962	R-T	R-30	
3656431533	86244	R-T	R-30	
3636948483	79742	R-SF	R-30	
3696229089	87648	PD-R	R-30	WP-O
3666822835	85240	R-SF	R-30	
2686883240	12796	R-SF	R-30	
3686810837	33805	R-S	R-20	WP-O
3686716880	31081	R-S	R-20	WP-O
3636450464	18331	R-R	R-40	
4606509451	50207	R-T	R-30	WP-O, CRC-O
3656337605	86240	R-T	R-30	
3686115458	53017	B-G	HC	MUC-O
2657805580	85030	R-R	R-40	WP-O
3696410903	93178	PD-R	R-30	WP-O
4606409404	34818	R-T	R-30	WP-O
3696403721	72534	R-T	R-30	WP-O
3656439541	86265	R-T	R-30	
4606500343	29607	R-T	R-30	WP-O
4606806080	30002	R-SF	R-30	WP-O, CRC-O, FPM-O
3696328007	93176	PD-R	R-30	WP-O
4615191799	29994	R-SF	R-30	WP-O, CRC-O, FPM-O
3626754550	18339	R-R	R-40	
3686719677	51484	R-S	R-20	WP-O
3696014207	85196	PD-R	R-30	WP-O
3696318741	93167	PD-R	R-30	WP-O
3696706785	89434	R-T	R-30	WP-O
3686819371	33804	B-G	HC	WP-O, MUC-O
3686910320	86203	B-G	HC	WP-O
4616006044	32262	R-SF	R-30	WP-O, CRC-O, FPM-O
3686513632	89015	I-G	GI	
3696315213	93172	PD-R	R-30	WP-O
3696410122	93181	PD-R	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3696326207	93187	PD-R	R-30	WP-O
3696328159	93188	PD-R	R-30	WP-O
3696421075	93189	PD-R	R-30	WP-O
3696411985	93190	PD-R	R-30	WP-O
3696412742	93191	PD-R	R-30	WP-O
3696114963	85182	PD-R	R-30	WP-O
3696115863	85183	PD-R	R-30	WP-O
3696115800	85184	PD-R	R-30	WP-O
3696016051	85207	PD-R	R-30	WP-O
3696118187	85866	PD-R	R-30	WP-O
3696221040	87620	PD-R	R-30	WP-O
3696221009	87621	PD-R	R-30	WP-O
3696225176	87626	PD-R	R-30	WP-O
3696225258	87627	PD-R	R-30	WP-O
3696227205	87628	PD-R	R-30	WP-O
3696320714	87634	PD-R	R-30	WP-O
3696320696	87635	PD-R	R-30	WP-O
3696321767	87636	PD-R	R-30	WP-O
3696322621	87638	PD-R	R-30	WP-O
3696321583	87639	PD-R	R-30	WP-O
3696324343	87642	PD-R	R-30	WP-O
3696215957	87653	PD-R	R-30	WP-O
3696216970	87654	PD-R	R-30	WP-O
3696217853	87655	PD-R	R-30	WP-O
3696316613	87661	PD-R	R-30	WP-O
3696316541	87662	PD-R	R-30	WP-O
3696314207	87665	PD-R	R-30	WP-O
3696310106	87667	PD-R	R-30	WP-O
3696216442	87670	PD-R	R-30	WP-O
3696306676	87681	PD-R	R-30	WP-O
3696114176	87786	PD-R	R-30	WP-O
3696113255	87787	PD-R	R-30	WP-O
3696309996	88671	PD-R	R-30	WP-O
3696410191	88672	PD-R	R-30	WP-O
3696111183	89963	PD-R	R-30	WP-O
3696100997	89964	PD-R	R-30	WP-O
3696303278	89996	PD-R	R-30	WP-O
3696308702	89998	PD-R	R-30	WP-O
3696229750	91442	PD-R	R-30	WP-O
3696322452	91444	PD-R	R-30	WP-O
3686904927	33479	R-S	R-20	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
4606509148	52777	R-T	R-30	WP-O, CRC-O
4606700641	75796	R-SF	R-30	WP-O, CRC-O
4616106181	29706	R-SF	R-30	WP-O, CRC-O, FPM-O
3696016298	85194	PD-R	R-30	WP-O
3616662253	102187	R-R	R-40	WP-O, ED-O
3616662644	83860	R-R	R-40	WP-O, ED-O
3616662983	102188	R-R	R-40	ED-O
4605896699	32863	R-SF	R-30	WP-O, CRC-O, FPM-O
3696410330	93183	PD-R	R-30	WP-O
3676612858	73061	R-S	R-30	
3646837450	54157	R-T	R-30	
4605097996	56246	R-T	R-30	WP-O, CRC-O
3686017940	82682	R-T	R-30	
3696405667	72519	R-T	R-30	WP-O
3686015570	82683	R-T	R-30	
3696313849	93162	PD-R	R-30	WP-O
2676393806	12201	R-R	R-40	WP-O
2676398440	58140	R-R	R-40	WP-O
2676297466	58141	R-R	R-40	WP-O
2677209058	59028	R-R	R-40	WP-O
2676393051	58142	R-R	R-40	WP-O
4616108428	32506	R-SF	R-30	WPO, CRC-O, FPM-O
3676519959	73069	R-S	R-30	
3696514236	81828	R-T	R-30	WP-O
3696010264	33246	R-SF	R-20	WP-O
3686912454	33806	R-S	R-20	WP-O
4606509563	33491	R-T	R-30	WP-O, CRC-O
3696113444	85215	PD-R	R-30	WP-O
3676617977	73052	R-S	R-30	
3636446630	100797	R-R	R-40	
3646541498	19106	R-T	R-30	
3696504633	71327	R-T	R-30	WP-O
3696315172	89994	PD-R	R-30	WP-O
2656293670	10263	R-R	R-40	WP-O
3696019417	85191	PD-R	R-30	WP-O
3696514135	50684	R-T	R-30	WP-O
3696508634	74016	R-T	R-30	WP-O
3696509692	74017	R-T	R-30	WP-O
4606604863	32700	R-T	R-30	WP-O, CRC-O
3696407898	72527	R-T	R-30	WP-O
3696323212	87646	PD-R	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3696119922	85857	PD-R	R-30	WP-O
3626857039	18347	R-R	R-40	
3696320041	87649	PD-R	R-30	WP-O
3626356668	103375	R-SF	R-30	
3696114729	85185	PD-R	R-30	WP-O
3686112338	32732	R-T	R-30	
2676393051	107056	R-R	R-40	
3686513130	2477	I-G	GI	
3686600969	2714	I-G	GI	
3685895679	31156	B-N	RC	
3686611613	94053	I-G	GI	
3636351459	18543	R-R	R-40	FPM-O
3636358237	89595	R-R	R-40	
3696209840	88679	PD-R	R-30	WP-O
4605590815	33673	R-T	R-30	WP-O, CRC-O
3686812774	88837	R-S	R-20	WP-O
3676916768	32071	R-S	R-40	
3676922031	32145	R-S	R-40	
3676827473	54036	R-S	R-40	
3696417149	72530	R-T	R-30	WP-O
3696417258	72531	R-T	R-30	WP-O
3676624197	73057	R-S	R-30	
3666826282	58650	R-T	R-30	
4606803451	32687	R-SF	R-30	WP-O, CRC-O, FPM-O
4606707114	73921	R-SF	R-30	WP-O, CRC-O
4605792853	79397	R-SF	R-30	WP-O, CRC-O
4616001191	29845	R-SF	R-30	WP-O, CRC-O, FPM-O
3666921289	23420	R-T	R-30	
3626755307	18397	R-R	R-40	
4605597807	78451	R-T	R-30	WP-O, CRC-O
3666820568	85242	R-SF	R-30	
3666824745	85244	R-SF	R-30	
3666825639	85245	R-T	R-30	
3666826509	85246	R-T	R-30	
3666826563	85247	R-T	R-30	
3666826366	85248	R-T	R-30	
3696802607	31573	R-T	R-30	WP-O
4615190906	58966	R-SF	R-30	WP-O, CRC-O
3626354698	103376	R-SF	R-30	WP-O
2647915005	11454	R-R	R-40	WP-O
3636949594	79743	R-SF	R-30	

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
	500231	UNKNOWN	R-30	WP-O
4616103238	33416	R-SF	R-30	WP-O, CRC-O
3696016338	85193	PD-R	R-30	WP-O
3696016417	85192	PD-R	R-30	WP-O
3696222005	87622	PD-R	R-30	WP-O
3696223193	87624	PD-R	R-30	WP-O
3696229578	87632	PD-R	R-30	WP-O
3696213272	85863	PD-R	R-30	WP-O
3686814700	32344	R-S	R-20	WP-O
3696411403	93182	PD-R	R-30	WP-O
4616106053	77252	R-SF	R-30	WP-O, CRC-O, FPM-O
3666721767	71253	R-SF	R-30	
3696228379	87630	PD-R	R-30	WP-O
3696509875	71325	R-T	R-30	WP-O
3646146560	55076	R-SF	R-30	
3666036313	29253	R-T	R-30	
3666026906	77653	R-T	R-30	
2676990324	59634	R-T	R-30	
3626758591	52494	R-R	R-40	
4606801620	31908	R-SF	R-30	WP-O, CRC-O, FPM-O
3696217160	87669	PD-R	R-30	WP-O
4616004242	34261	R-SF	R-30	WP-O, CRC-O, FPM-O
3626659477	18342	R-R	R-40	
3696214534	85862	PD-R	R-30	WP-O
3656237575	28008	R-T	R-30	
3696116858	85181	PD-R	R-30	WP-O
4606400077	32582	R-T	R-30	WP-O
4606501027	30342	R-T	R-30	WP-O, CRC-O
4606502161	31128	R-T	R-30	WP-O, CRC-O
4605499935	31760	R-T	R-30	WP-O, CRC-O
4606503268	34826	R-T	R-30	WP-O, CRC-O
4605592939	53721	R-T	R-30	WP-O, CRC-O
4605592868	56296	R-T	R-30	WP-O, CRC-O
2676596172	12751	R-R	R-40	WP-O
2676992412	59636	R-T	R-30	
3676526138	73075	R-S	R-30	
3636830809	88515	R-R	R-40	
3686118863	83711	R-T	R-30	MUC-O
3676529108	73071	R-S	R-30	
3686110813	29914	R-T	R-30	
3686028147	50671	R-T	R-30	

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
4616103130	29708	R-SF	R-30	WP-O, CRC-O
3696117639	85865	PD-R	R-30	WP-O
3606161603	13893	R-R	R-40	
3606175032	75494	R-R	R-40	
3696311932	87650	PD-R	R-30	WP-O
4606501512	33394	R-T	R-30	WP-O
3686917308	31006	R-S	R-20	WP-O
4606805225	31150	R-SF	R-30	WP-O, CRC-O, FPM-O
3696111376	85213	PD-R	R-30	WP-O
3696011015	85199	PD-R	R-30	WP-O
3696500634	72524	R-T	R-30	WP-O
4606505590	34827	R-T	R-30	WP-O
4606507531	53710	R-T	R-30	WP-O
3686917361	53230	R-S	R-20	WP-O
3646144615	18468	R-SF	R-30	
3696111207	85212	PD-R	R-30	WP-O
3636748361	16244	R-R	R-40	
3626454624	103319	R-SF	R-30	
3646540307	103877	R-T	R-30	
3686918481	31010	R-S	R-20	WP-O
3686918215	53481	R-S	R-20	WP-O
3676614828	73060	R-S	R-30	
4616107201	32216	R-SF	R-30	WP-O, CRC-O, FPM-O
3696808388	93111	R-T	R-30	WP-O
3696329011	93177	PD-R	R-30	WP-O
4606402272	74900	R-T	R-30	WP-O
4606504625	29547	R-T	R-30	WP-O
4606506080	72074	R-T	R-30	WP-O, CRC-O
3696502736	54001	R-T	R-30	WP-O
3646145378	18423	R-SF	R-30	
4606500264	32148	R-T	R-30	WP-O, CRC-O
3696112740	85187	PD-R	R-30	WP-O
2647918503	10674	R-R	R-40	WP-O
2676898260	59632	R-T	R-30	
2676899247	59633	R-T	R-30	
2686471913	70453	R-SF	R-30	
2686482562	84020	R-SF	R-30	
2696763982	13094	R-R	R-40	
3686112565	31601	R-T	R-30	MUC-O
3696502525	71367	R-T	R-30	WP-O
3676713761	100719	R-S	R-40	

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3696314693	87660	PD-R	R-30	WP-O
4615192655	32727	R-SF	R-30	WP-O, CRC-O, FPM-O
3656339756	86242	R-T	R-30	
3656032776	23885	R-T	R-30	
3656134324	25271	R-T	R-30	
3656131848	25275	R-T	R-30	
3646938769	59934	R-T	R-30	
3646938992	59935	R-T	R-30	
3656430692	86243	R-T	R-30	
2696961469	15378	R-R	R-40	
2696878404	87988	R-R	R-40	
3686719941	33674	R-S	R-20	WP-O
3686916424	31494	R-S	R-20	WP-O
3696018587	85190	PD-R	R-30	WP-O
3696602601	74018	R-T	R-30	WP-O
3696303798	88669	PD-R	R-30	WP-O
3626159966	58292	R-R	R-40	WP-O
3626250824	72225	R-R	R-40	WP-O
3696507896	74010	R-T	R-30	WP-O
3696506831	74011	R-T	R-30	WP-O
3696506603	74012	R-T	R-30	WP-O
2686778837	88085	R-SF	R-30	
3606564848	13878	R-R	R-40	
3686812534	51485	R-S	R-20	WP-O
4606509046	50672	R-T	R-30	WP-O, CRC-O
2676190573	10636	R-R	R-40	WP-O
2676096981	88507	R-R	R-40	WP-O
2696372512	88214	R-R	R-40	
2696372512	500626	R-R	R-40	
3696408860	72526	R-T	R-30	WP-O
2677009123	74202	R-R	R-40	WP-O
3696215617	89973	PD-R	R-30	WP-O
3676027980	58691	R-S	R-30	
4606404300	78414	R-T	R-30	WP-O
3696219007	87668	PD-R	R-30	WP-O
3606776227	72155	R-R	R-40	
3606763799	79507	R-R	R-40	
3696228489	87631	PD-R	R-30	WP-O
3646142480	18537	R-SF	R-30	
3616667414	89051	R-R	R-40	WP-O, ED-O
3696320346	87643	PD-R	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
4605699689	79398	R-SF	R-30	WP-O, CRC-O
2676495312	11784	R-R	R-40	WP-O
2676695201	81821	R-R	R-40	WP-O
2676495312	500717	R-R	R-40	WP-O
3686713470	50199	I-G	GI	
3626659630	18394	R-R	R-40	
3686912022	31862	B-G	HC	WP-O, MUC-O
3686912191	51462	B-G	HC	WP-O, MUC-O
2667205244	74248	B-G	HC	WP-O
3676615846	73059	R-S	R-30	
3686717298	31266	I-G	GI	WP-O
4616102420	31717	R-SF	R-30	WP-O, CRC-O
3686815682	2444	R-S	R-20	WP-O
3686814685	33209	R-S	R-20	WP-O
3636449771	15508	R-R	R-40	
4606500439	31806	R-T	R-30	WP-O
3626158814	58395	R-R	R-40	WP-O
3656638373	78208	R-T	R-30	
3696217377	87672	PD-R	R-30	WP-O
3696504930	53990	R-T	R-30	WP-O
4615194846	31645	R-SF	R-30	WP-O, CRC-O, FPM-O
3696315510	87663	PD-R	R-30	WP-O
3646934563	54156	R-T	R-30	
3646941481	26391	R-T	R-30	
3696116568	85218	PD-R	R-30	WP-O
3626259538	103378	R-SF	R-30	WP-O
3606779160	79506	R-R	R-40	
3606760253	13924	R-R	R-40	
3656539514	59954	R-T	R-30	
3656732412	25647	R-T	R-30	
3696902200	29549	R-T	R-30	WP-O
3696904571	33646	R-T	R-30	WP-O
2657829001	78944	R-R	R-40	
3696310304	87673	PD-R	R-30	WP-O
3676620155	73067	R-S	R-30	
4605891673	79404	R-SF	R-30	WP-O, CRC-O
4605893715	79405	R-SF	R-30	WP-O, CRC-O
4605893995	79406	R-SF	R-30	WP-O, CRC-O
3696401851	79715	R-T	R-30	WP-O
3686909837	85201	PD-R	R-30	WP-O
2676092659	88506	R-R	R-40	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3606664895	78011	R-R	R-40	
3696318416	93169	PD-R	R-30	WP-O
4606801593	32984	R-SF	R-30	WP-O, CRC-O
3656633671	71214	R-T	R-30	
3696316248	93171	PD-R	R-30	WP-O
3686818515	32434	R-S	R-20	WP-O
3686816569	30702	R-S	R-20	WP-O
3696325190	93174	PD-R	R-30	WP-O
3676029407	25373	R-S	R-30	
4605897805	30823	R-SF	R-30	WP-O, CRC-O, FPM-O
3676516942	73077	R-S	R-30	
3696110589	85189	PD-R	R-30	WP-O
3686812271	2286	I-G	GI	WP-O
4606505791	30430	R-T	R-30	WP-O
3666821775	85241	R-SF	R-30	
4616007297	58965	R-SF	R-30	WP-O, CRC-O
3676627277	73054	R-S	R-30	
3696312944	89995	PD-R	R-30	WP-O
3666528208	92373	R-SF	R-30	
3666627322	27596	R-SF	R-30	
3666624774	27598	R-SF	R-30	
3696318161	93185	PD-R	R-30	WP-O
3695896582	31203	R-T	R-30	WP-O
3696808100	31210	R-T	R-30	WP-O
3686911224	86204	B-G	HC	WP-O, MUC-O
4606405313	30044	R-T	R-30	WP-O
4606406322	34628	R-T	R-30	WP-O
3686712159	88675	I-G	GI	
3626752424	18363	R-R	R-40	
3686815088	33816	B-N	RC	
3696229107	87647	PD-R	R-30	WP-O
3676624094	73058	R-S	R-30	
3696317850	93166	PD-R	R-30	WP-O
3696326099	93175	PD-R	R-30	WP-O
3676818594	52021	R-S	R-30	
3686219141	53859	R-SF	R-30	MUC-O
3686116289	53860	R-SF	R-30	MUC-O
3686212750	53861	B-G	HC	MUC-O
3666722462	77440	R-SF	R-30	
2676390943	59027	R-R	R-40	WP-O
3696324107	90000	PD-R	R-30	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
3696211731	85859	PD-R	R-30	WP-O
3686719094	100397	I-G	GI	WP-O
3696306833	88667	PD-R	R-30	WP-O
2676995018	59644	R-T	R-30	
3696018156	85209	PD-R	R-30	WP-O
3696111644	85188	PD-R	R-30	WP-O
3666828621	58281	R-T	R-30	
3696518120	74008	R-T	R-30	WP-O
3696518010	74009	R-T	R-30	WP-O
3696602802	74019	R-T	R-30	WP-O
4606606214	70194	R-SF	R-30	WP-O, CRC-O
4606609230	71005	R-SF	R-30	WP-O, CRC-O
3695290932	34686	R-SF	R-30	WP-O
3626655791	18357	R-R	R-40	
3666033120	29255	R-T	R-30	
3696410874	93179	PD-R	R-30	WP-O
3696612110	74020	R-T	R-30	WP-O
3696314846	93163	PD-R	R-30	WP-O
3696012113	85198	PD-R	R-30	WP-O
3686716833	31789	R-S	R-20	WP-O
3686715867	31790	R-S	R-20	WP-O
3696518222	74007	R-T	R-30	WP-O
3686811831	88836	R-S	R-20	WP-O
3656436463	86267	R-T	R-30	
3686717796	51689	R-S	R-20	WP-O
3686818374	51680	R-S	R-20	WP-O
3676529304	73072	R-S	R-30	
3646249185	16251	R-T	R-30	
3646445117	55741	R-T	R-30	
3646347214	73884	R-T	R-30	
2657826450	10102	R-R	R-40	WP-O
2657816238	91409	R-R	R-40	WP-O
2657803718	11787	R-R	R-40	WP-O
2657705102	12330	R-R	R-40	WP-O
2657801539	12339	R-R	R-40	WP-O
2686879724	12797	R-SF	R-30	
2657813449	77062	R-R	R-40	WP-O
2657818700	78943	R-R	R-40	WP-O
2657811078	11888	R-R	R-40	WP-O
2657805849	78941	R-R	R-40	WP-O
2667702039	51283	R-R	R-40	WP-O

Parcel ID	LRK	Former Zoning	New Zoning	New Overlay
2667803169	54297	R-R	R-40	WP-O
2667709155	51280	R-R	R-40	WP-O
2666794871	77574	R-R	R-40	WP-O
2666890196	11965	R-R	R-40	WP-O
2666797576	51281	R-R	R-40	WP-O
3696305719	88668	PD-R	R-30	WP-O
3696321330	87644	PD-R	R-30	WP-O
3676627078	73053	R-S	R-30	
2647615567	70250	R-R	R-40	WP-O
4606504022	34635	R-T	R-30	WP-O, CRC-O
2667207003	74247	R-R	R-40	WP-O
3616569103	14430	R-R	R-40	WP-O, ED-O
3646143551	19502	R-SF	R-30	
2657918352	90764	R-R	R-40	WP-O
2657909391	12014	R-R	R-40	WP-O
2667009567	100500	R-R	R-40	WP-O
4615196925	30582	R-SF	R-30	WP-O, CRC-O, FPM-O
3606860094	72154	R-R	R-40	
3606964375	81581	R-R	R-40	FPM-O
3696015248	85195	PD-R	R-30	WP-O
4615097934	32008	R-SF	R-30	WP-O, CRC-O, FPM-O
4616009039	58967	R-SF	R-30	WP-O, CRC-O
4616008168	58968	R-SF	R-30	WP-O, CRC-O
3626255639	56003	R-R	R-40	WP-O
3696706255	30399	R-T	R-30	WP-O
3626756467	18322	R-R	R-40	
3636454022	100392	R-R	R-40	
3686715587	57417	I-G	GI	
3696115553	85217	PD-R	R-30	

This, the 17th day of March 2025.

C. Randall Isenhower, Chair



CATAWBA COUNTY BOARD OF COMMISSIONERS
PLAN CONSISTENCY AND REASONABLENESS STATEMENT

Zoning Amendment Request: To establish a zoning designation for 717 parcels in Catawba County's zoning jurisdiction with the re-established boundary between Catawba and Lincoln Counties in accordance with a survey conducted by North Carolina Geodetic Survey (NCGS) and to update the Future Land Use Maps and Future Overlay Maps consistent with the proposed zoning.

The Catawba County Board of Commissioners finds the request to be consistent with the recommendations of the Catawba County Comprehensive Plan in areas near the Catawba County boundary.

Pursuant to NCGS 160D-605, the Board of Commissioners finds the rezoning request reasonable based upon:

1. The need to establish zoning designations on 717 parcels in Catawba County's jurisdiction due to the geodetic boundary becoming effective on February 2, 2025;
2. The recommended zoning designations being generally compatible with currently assigned Lincoln County zoning designations and consistent with Catawba County zoning districts in close proximity;
3. In instances where the proposed Catawba County zoning is incompatible with Lincoln County designations, parcel dimensions, use, and location were considered for establishment of the proposed Catawba County zoning district; and
4. The proposed overlay districts being consistent with federal and state regulations and local recommendations along specific corridors.

By a vote of _____, the Catawba County Board of Commissioners approves the rezoning request.

This, the 17th day of March 2025.

C. Randall Isenhower, Chair

								Physical Address		Mailing Address					
#	PIN	LRK	Owner1	Owner2	Current Zoning	Proposed Zoning	Proposed Zoning Overlay	Street Address	City	State	Address	Address 2	City	State2	Zip
1	3686714260	57418	111 PROPERTIES LLC		I-G	GI	WP-O	4376 RACING DR	Denver	NC	111 STINGRAY COURT		MOORESVILLE	NC	28117
2	3686800977	2346	5M LLC		I-G	GI	WP-O	4857 N NC 16 BUSINESS HWY	Denver	NC	7229 GEORGE HILDEBRAN RD		HICKORY	NC	28602
3	3626656621	52639	7 KIDS PROPERTIES LLC		R-R	R-40		4271 KENT ST	Maiden	NC	6971 WORTH STREET		SHERRILLS FORD	NC	28673
4	4605498754	50680	A MAN WITH A DREAM LLC		R-T	R-30	WP-O, CRC-O	EXECUTIVE CIR	Denver	NC	7624 SETTER TRACE RD		CHARLOTTE	NC	28216
5	4605599875	33432	ABEDI ARASH	SHARIFAN NASTARAN	R-T	R-30	WP-O, CRC-O	4810 STRATFORD LN	Sherrills Ford	NC	8847 BYRSON BEND DR		CHARLOTTE	NC	28277
6	3686118606	30641	ABERNATHY CHARLES RAY LIFE EST	ABERNATHY JUANITA P LIFE ESTAT	R-T	R-30		6996 E NC 150 HWY	Denver	NC	4991 STAGECOACH RD		IRON STATION	NC	28080
7	3656435118	86268	ADAM NARCIS	ADAM LUCIA	R-T	R-30		1427 KINKS LN	Maiden	NC	PO BOX 1137		Maiden	NC	28650
8	4605594960	33250	ADAMS DYLAN L	ADAMS DALTON L	R-T	R-30	WP-O, CRC-O	MARALANE TR	Denver	NC	4748 STRATFORD LANE		Denver	NC	28037
9	2676997090	59642	ADAMS JUNIOR LEE	ADAMS DENISE LYNN	R-T	R-30		COCONUT WAY	Vale	NC	7195 COCONUT WAY		Vale	NC	28168
10	4606506171	73149	ADAMS TOMMY LEE	ADAMS MARIA PHILLIPS	R-T	R-30	WP-O, CRC-O	4841 STRATFORD LN	Denver	NC	4841 STRATFORD LN		Denver	NC	28037-8286
11	3626652652	50076	AGUILAR ELVIA HERNANDEZ		R-R	R-40		KENT ST	Maiden	NC	3641 CHAPEL WOOD DR		GASTONIA	NC	28062
12	3676623111	73063	ALEXANDER RICHARD P	ALEXANDER LEAH S	R-S	R-30		3790 LYNNVIEW CT	Maiden	NC	3790 LYNNVIEW CT		Maiden	NC	28650-8230
13	3606372118	13890	ALEXANDER SANDRA C	ALEXANDER JAY C JR	R-R	R-40		JOHNSON RD	Vale	NC	2590 HOPEWELL CHURCH RD		SHERRILLS FORD	NC	28673-7736
14	3696210676	85860	ALLEN RAYMOND ANDERSON	ALLEN KRISTIN NICOLE	PD-R	R-30	WP-O	5928 TIPPERARY DR	Denver	NC	5928 TIPPERARY DR		Denver	NC	28037
15	3686911469	31261	ANDREW HAYES CONSTRUCTION LLC		R-S	R-20	WP-O	WRENN DR	Denver	NC	3718 SHANNON LOOP		Denver	NC	28037
16	4616007314	34259	ANDREWS STEPHANIE		R-SF	R-30	WP-O, CRC-O	7093 CHANNELVIEW DR	Sherrills Ford	NC	7093 CHANNELVIEW DR		Sherrills Ford	NC	28673
17	3696514022	74316	ANTHES KRISTY	ANTHES DAVID	R-T	R-30	WP-O	4520 BOUY LN	Denver	NC	315 WOODYS LANE		STANLEY	NC	28164
18	4616005137	30728	ARNOLD MAX CAMPBELL FAMILY LLC		R-SF	R-30	WP-O, CRC-O, FPM-O	7092 CHANNELVIEW DR	Sherrills Ford	NC	6327 LINEBERGER RD		Sherrills Ford	NC	28673
19	4616005191	30729	ARNOLD MAX CAMPBELL FAMILY LLC		R-SF	R-30	WP-O, CRC-O, FPM-O	CHANNELVIEW DR	Sherrills Ford	NC	6327 LINEBERGER RD		Sherrills Ford	NC	28673
20	3656633279	52928	AUTON ROBERT FRANKLIN	AUTON SARAH CHRISTIAN	R-T	R-30		BENNY SHRUM LN	Maiden	NC	4081 BENNY SHRUM LANE		LINCOLNTON	NC	28092
21	3696502931	54002	B & C ACQUISITIONS LLC		R-T	R-30	WP-O	4497 BOUY LN	Denver	NC	2224 CORAL VALLEY RD		CHARLOTTE	NC	28214
22	4606408045	29876	BAGWELL HAROLD W		R-T	R-30	WP-O, CRC-O	4823 DICK WILSON RD	Denver	NC	C/O D TODD WULFHORST PA	3758 N HWY 16	Denver	NC	28037
23	3696312235	87666	BAILEY DANNY	BAILEY TERESA	PD-R	R-30	WP-O	6046 ERIE VIEW CT	Denver	NC	6046 ERIE VIEW COURT		Denver	NC	28037
24	3696325103	93173	BAILEY RONALD J	BAILEY JENNIFER L	PD-R	R-30	WP-O	4918 KILLIAN CROSSING DR	Denver	NC	4918 KILLIAN CROSSING DR		Denver	NC	28037
25	3696222096	87623	BAKER MICHAEL	BAKER MARY	PD-R	R-30	WP-O	5963 TIPPERARY DR	Denver	NC	5963 TIPPERARY DR		Denver	NC	28037
26	3686012726	33719	BALLARD AVONEAL		R-T	R-30		6899 E NC 150 HWY	Maiden	NC	926 BELMORROW DR		CHARLOTTE	NC	28214
27	3636454099	106689	BALLARD GARON LEE	BALLARD LISA FINGER	R-R	R-40			Maiden	NC	614 SALEM CHURCH RD		Maiden	NC	28650
28	3636447919	106690	BALLARD GARON LEE	BALLARD LISA FINGER	R-R	R-40			Maiden	NC	614 SALEM CHURCH RD		Maiden	NC	28650
29	3686907938	30131	BARKER JOEL BENTON		R-S	R-20	WP-O	5695 97 GRASSY CREEK RD# 95/97	Denver	NC	6274 WILLOW FARM DR		Denver	NC	28037-8751
30	3686915190	30134	BARKER JOEL BENTON		R-S	R-20	WP-O	5608 10 WRENN DR	Denver	NC	6274 WILLOW FARM DR		Denver	NC	28037-8751
31	2696662753	58406	BARNES WALTER CARL		R-R	R-40		HOG HILL RD	Vale	NC	3720 HOG HILL RD		Vale	NC	28168
32	3696219535	87674	BASSANI ERIC	BASSANI AMY	PD-R	R-30	WP-O	4642 KILLIAN CROSSING DR	Denver	NC	4642 KILLIAN CROSSING DR		Denver	NC	28037
33	3686718956	33796	BAUGHAM TINA MARIE	BAUGHAM ROGER DALE	R-S	R-20	WP-O	5406 WRENN DR	Denver	NC	5406 WRENN DR		Denver	NC	28037
34	3686121043	53082	BEAL KIM V		R-T	R-30		E NC 150 HWY	Maiden	NC	5228 E 150 HWY		Maiden	NC	28650
35	2676992105	12762	BEAM & SAIN INC		R-T	R-30		PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
36	2676885947	59628	BEAM & SAIN INC		R-T	R-30		7490 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
37	2676896023	59629	BEAM & SAIN INC		R-T	R-30		7480 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
38	2676897009	59630	BEAM & SAIN INC		R-T	R-30		7472 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168

								Physical Address		Mailing Address					
#	PIN	LRK	Owner1	Owner2	Current Zoning	Proposed Zoning	Proposed Zoning Overlay	Street Address	City	State	Address	Address 2	City	State2	Zip
39	2676897185	59631	BEAM & SAIN INC		R-T	R-30		7460 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
40	2676991410	59635	BEAM & SAIN INC		R-T	R-30		PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
41	2676993422	59637	BEAM & SAIN INC		R-T	R-30		7394 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
42	2676994102	59645	BEAM & SAIN INC		R-T	R-30		PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
43	2676993103	59646	BEAM & SAIN INC		R-T	R-30		7397 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
44	2676991017	59647	BEAM & SAIN INC		R-T	R-30		7431 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
45	2676990021	59648	BEAM & SAIN INC		R-T	R-30		7453 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
46	2676888835	59650	BEAM & SAIN INC		R-T	R-30		7475 PALM TREE DR	Vale	NC	PO BOX 70		Vale	NC	28168
47	2686082763	85595	BEAM & SAIN INC		R-T	R-30	FPM-O	COCONUT WAY	Vale	NC	PO BOX 70		Vale	NC	28168
48	3626850333	18324	BEAMER DARLENE		R-R	R-40		4113 BIGGERSTAFF RD	Maiden	NC	PO BOX 614		Maiden	NC	28650
49	3626555853	55731	BEAVERDAM HOLDINGS LLC		R-SF	R-30			Maiden	NC	662 ST MARKS CHURCH RD		BESSEMER CITY	NC	28016
50	3676610967	73068	BERRIOS SHEYLA MARIA		R-S	R-30		3896 ASHLAND DR	Maiden	NC	3896 ASHLAND DR		Maiden	NC	28650
51	3626850437	18325	BIGGERSTAFF RICHARD WOODROW		R-R	R-40		4125 BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650-9368
52	3626856514	21822	BIGGERSTAFF RICHARD WOODROW		R-R	R-40		4148 BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650-9368
53	3626856571	84375	BIGGERSTAFF RICHARD WOODROW		R-R	R-40		4140 BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650-9368
54	3626853588	84376	BIGGERSTAFF RICHARD WOODROW		R-R	R-40		BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650-9368
55	3626854402	84377	BIGGERSTAFF RICHARD WOODROW		R-R	R-40		4114 BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650-9368
56	3626854219	84378	BIGGERSTAFF RICHARD WOODROW		R-R	R-40		4104 BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650-9368
57	3626951623	21823	BIGGERSTAFF WOODROW RICHARD		R-R	R-40		BIGGERSTAFF RD	Maiden	NC	4148 BIGGERSTAFF RD		Maiden	NC	28650
58	3696310060	88678	BILLINGS ROBERT ALAN	BILLINGS SUSAN KAY	PD-R	R-30	WP-O	4710 KILLIAN CROSSING DR	Denver	NC	4710 KILLIAN CROSSING DR		Denver	NC	28037
59	2676195044	100272	BLACK WILLIAM DOUGLAS	BLACK LAURA	R-R	R-40	WP-O	7954 PALM TREE CHURCH RD	Vale	NC	7954 PALM TREE CHURCH RD		Vale	NC	28168
60	3636740640	58018	BLAIR DANIEL		R-R	R-40		NULL RD	Maiden	NC	1305 MAIDEN WOOD CIRCLE		Maiden	NC	28650
61	2666592398	57609	BOLTON JONATHAN MONROE	BOLTON KERRI LEA	R-R	R-40	WP-O	PEELER RD	Vale	NC	3468 ZUR LEONARD RD		Vale	NC	28168-0000
62	2666593904	57611	BOLTON JONATHAN MONROE	BOLTON KERRI LEA AKA	R-R	R-40	WP-O	PEELER RD	Vale	NC	3468 ZUR LEONARD RD		Vale	NC	28168
63	3696010040	85200	BONET CARLOS M JR	BONET CINDY	PD-R	R-30	WP-O	5719 TIPPERARY DR	Denver	NC	5719 TIPPERARY DR		Denver	NC	28037
64	4605692779	73856	BROACH DAVID W III	WAGNER EMILY HELEN	R-T	R-30	WP-O, CRC-O	4632 LYNWOOD RD	Sherrills Ford	NC	4632 LYNWOOD RD		Sherrills Ford	NC	28673
65	3696017057	85208	BROOME JASON	BROOME JESSICA	PD-R	R-30	WP-O	5780 TIPPERARY DR	Denver	NC	5780 TIPPERARY DR		Denver	NC	28037-7581
66	3696403923	72533	BROWN DAMION T	BROWN BRANDI	R-T	R-30	WP-O	6022 BURNHURST LN	Denver	NC	5510 MOUNTAIN LAUREL DR		MAIDEN	NC	28650
67	4606501106	32400	BROWN LLOYD RAEFORD	BROWN ELIZABETH L	R-T	R-30	WP-O	DICK WILSON RD	Denver	NC	PO BOX 1352		RIGHTSVILLE BEA	NC	28480
68	3696227372	87629	BUMGARDNER DAVID		PD-R	R-30	WP-O	6033 TIPPERARY DR	Denver	NC	6033 TIPPERARY DR		Denver	NC	28037
69	3656521804	24186	BUMGARNER AVERY T		R-T	R-30		BUFFALO SHOALS RD	Maiden	NC	3587 Walker Road		Maiden	NC	28650-8012
70	3676617895	73051	BUMGARNER PHILIP DOUGLAS	BUMGARNER JAMIE LURAINÉ	R-S	R-30		3828 HEATHER GLEN CT	Maiden	NC	3828 HEATHER GLEN COURT		Maiden	NC	28650
71	3656733164	52921	BURDETTE BENJAMIN SHANE	BURDETTE GENEVA SHRUM	R-T	R-30		4012 BENNY SHRUM LN	Maiden	NC	3988 BENNY SHRUM LN		Maiden	NC	28650-8494
72	3676728304	100677	BURK RANDALL ADAM	BURK MAEGAN RICHARD	R-S	R-40		TYSON CT	Maiden	NC	PO BOX 1884		DENVER	NC	28037-1884
73	3676723106	100718	BURK RANDALL ADAM	BURK MAEGAN RICHARD	R-S	R-40		TYSON CT	Maiden	NC	PO BOX 1884		DENVER	NC	28037-1884
74	3696219789	87657	BURNS KEITH M JOINT REVOC TR	BURNS BETH L JOINT REVOC TR	PD-R	R-30	WP-O	4633 KILLIAN CROSSING DR	Denver	NC	4633 KILLIAN CROSSING DR		Denver	NC	28037
75	4616103503	33379	BURTON MATTHEW	GILBOY-BURTON JILL	R-SF	R-30	WP-O, CRC-O	5138 WATERSIDE CIR	Sherrills Ford	NC	5138 WATERSIDE CIRCLE		Sherrills Ford	NC	28673
76	3696314307	87664	BUSH JOSEPH L	BUSH JENNIFER	PD-R	R-30	WP-O	6054 ERIE VIEW CT	Denver	NC	6054 ERIE VIEW CT		Denver	NC	28037
77	3676815758	100716	CADWALLADER JEREMY DAVID	CADWALLADER KATHRYN ANNE	R-S	R-40		3032 TYSON CT	Maiden	NC	3032 TYSON COURT		Maiden	NC	28650
78	4616107472	52739	CALDWELL BYNUM DOYLE		R-SF	R-30	WP-O, CRC-O, FPM-O	8107 PENINSULA LN	Sherrills Ford	NC	PO BOX 943		DENVER	NC	28037-0642
79	4606502581	32353	CAMPBELL DANIEL HERBERT III	CAMPBELL ASHEY	R-T	R-30	WP-O	7730 CAMPGROUND RD	Denver	NC	6865 ECHO COVER RD		Denver	NC	28037
80	4616103499	29953	CAMPBELL LEO	CAMPBELL CHERYL	R-SF	R-30	WP-O, CRC-O	5130 WATERSIDE CIR	Sherrills Ford	NC	5130 WATERSIDE CIRCLE		Sherrills Ford	NC	28673
81	3626659702	50077	CANIPE JAMES VIRGLE HEIRS OF		R-R	R-40		KENT ST	Maiden	NC	C/O PHYLLIS CHAMPION	413 WINDCREST DR	SHELBY	NC	28150
82	2667702434	51282	XIONG RONALD PHEING	XIONG AE	R-R	R-40	WP-O	2938 PEELER RD	Vale	NC	2938 PEELER RD		Vale	NC	28168
83	3686115632	53016	CANNON MATTHEW LOY	CANNON AMBER P	B-N	RC	MUC-O	6972 E NC 150 HWY	Denver	NC	3617 MACK BALLARD RD		MAIDEN	NC	28650
84	4616106390	30773	CANTRELL CYNTHIA SEAGLE	AKA CYNTHIA SEAGLE JOHNSON	R-SF	R-30	WP-O, CRC-O, FPM-O	WATERSIDE CIR	Sherrills Ford	NC	711 ALEXANDER ST		LINCOLNTON	NC	28092
85	4616106327	30771	CANTRELL-HOUSER SONYA LYNN	HOUSER KURT GENE	R-SF	R-30	WP-O, CRC-O	5106 WATERSIDE CIR	Sherrills Ford	NC	508 N ASPEN ST		LINCOLNTON	NC	28092
86	4616105414	30772	CANTRELL-HOUSER SONYA LYNN	HOUSER KURT GENE	R-SF	R-30	WP-O, CRC-O	WATERSIDE CIR	Sherrills Ford	NC	508 N ASPEN ST		LINCOLNTON	NC	28092
87	3676526045	73076	CARACCILO DAMIAN J	APONTE KAYLA M	R-S	R-30		3935 ASHLAND DR	Maiden	NC	3935 ASHLAND DR		Maiden	NC	28650
88	3696709357	73679	CARCEDO EDWIN		R-T	R-30	WP-O	6355 SANDY RIDGE LN	Denver	NC	6355 SANDY RIDGE LANE		Denver	NC	28037
89	2686782354	91369	CARMICHAEL TERRIE G	CARMICHAEL EDWIN L	R-SF	R-30		ZUR LEONARD RD	Vale	NC	3593 ZUR LEONARD RD		Vale	NC	28168
90	2686784537	51830	CARMICHAEL TERRIE GILBERT	CARMICHAEL ED	R-SF	R-30		3593 ZUR LEONARD RD	Vale	NC	3593 ZUR LEONARD RD		Vale	NC	28168-7560

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#	PIN	LRK	Owner1	Owner2	Current Zoning	Proposed Zoning	Proposed Zoning Overlay	Street Address	City	State	Address	Address 2	City	State2	Zip
91	3676625370	73056	CARPENTER MICHAEL HOSEA	CARPENTER ALICE LINEBERGER	R-S	R-30		3861 HEATHER GLEN CT	Maiden	NC	3861 HEATHER GLEN CT		Maiden	NC	28650-0000
92	3696019274	85211	CARROLL JILLIAN	CARROLL TATE	PD-R	R-30	WP-O	5812 TIPPERARY DR	Denver	NC	5812 TIPPERARY DR		Denver	NC	28037
93	4606507742	30410	CARSWELL RONNY GENE		R-T	R-30	WP-O	4905 STRATFORD LN	Denver	NC	4543 BRIARCREEK RD		MAIDEN	NC	28650
94	4606509663	34636	CARSWELL RONNY GENE		R-T	R-30	WP-O	STRATFORD LN	Denver	NC	4543 BRIARCREEK RD		MAIDEN	NC	28650
95	4606509745	34637	CARSWELL RONNY GENE		R-T	R-30	WP-O	4902 STRATFORD LN	Denver	NC	4543 BRIARCREEK RD		MAIDEN	NC	28650
96	4606508879	50118	CARSWELL RONNY GENE		R-T	RC	WP-O	7800 CAMPGROUND RD	Denver	NC	4543 BRIARCREEK RD		MAIDEN	NC	28650
97	4606507446	58971	CARSWELL RONNY GENE		R-T	R-30	WP-O	MARALANE TR	Denver	NC	4543 BRIARCREEK RD		MAIDEN	NC	28650
98	3696405866	2223	CARTEE SUSAN	ALLENDER RICHARD D	R-T	R-30	WP-O	6061 SANDAL CREEK LN	Denver	NC	6061 SANDAL CREEK LN		Denver	NC	28037
99	3696315843	93164	CARVER WILLIAM PATRICK REVOC T	CARVER WILLIAM PATRICK TRUSTEE	PD-R	R-30	WP-O	4907 KILLIAN CROSSING DR	Denver	NC	4907 KILLIAN CROSSING DR		Denver	NC	28037
100	3626757499	18323	CASEY CLAYTON THOMAS	GOODSON DAVID SHANE	R-R	R-40		2619 CEDARFIELD DR	Maiden	NC	PO BOX 272		Maiden	NC	28650
101	3646233728	19751	CASKEY JOE DAVID		R-T	R-30		BOB COOK RD	Maiden	NC	PO BOX 214		IRON STATION	NC	28080
102	3646243404	19748	CASKEY SCOTT LEE		R-T	R-30		BOB COOK RD	Maiden	NC	PO BOX 174		IRON STATION	NC	28080-0174
103	3616757696	83716	CATAWBA LANDS CONSERVANCY		R-R	R-40	WP-O, FPM-O, ED-O	WILFONG RD	Lincolnton	NC	4530 PARK RD STE 420		CHARLOTTE	NC	28209
104	3616855817	83741	CATAWBA LANDS CONSERVANCY		R-R	R-40	WP-O, FPM-O, ED-O	WILFONG RD	Lincolnton	NC	4530 PARK RD STE 420		CHARLOTTE	NC	28209
105	3616761223	89050	CATAWBA LANDS CONSERVANCY		R-R	R-40	WP-O, FPM-O, ED-O	WILFONG RD	Lincolnton	NC	4530 PARK RD STE 420		CHARLOTTE	NC	28209
106	2676994357	59638	CHAMBERS KELSEY GOINS		R-T	R-30		7382 PALM TREE DR	Vale	NC	1489 ED CRAIG RD		Vale	NC	28168
107	4605599935	33644	CHAMPION ROBERT P		R-T	R-30	WP-O, CRC-O	4820 STRATFORD LN	Sherrills Ford	NC	4820 STRATFORD LANE		DENVER	NC	28037
108	4606509350	31129	CHANTER ROCHELLE	CHANTER TAYLOR C	R-T	R-30	WP-O, CRC-O	4870 STRATFORD LN	Sherrills Ford	NC	4870 STRATFORD LANE		DENVER	NC	28037
109	3676218874	25291	CHAPMAN MICHAEL GLENN	CHAPMAN DEBORAH HOLLAND	R-T	R-30		E NC 150 HWY	Maiden	NC	4990 ANDERSON MOUNTAIN RD		Maiden	NC	28650-9262
110	3696302851	88691	CHEK PAUL JOHN	CHEK LAURA LEE	PD-R	R-30	WP-O	7136 GILDHALL CT	Denver	NC	7136 GILDHALL CT		Denver	NC	28037
111	3696301697	88690	CHEN JICHUN		PD-R	R-30	WP-O	GILDHALL CT	Denver	NC	7132 GILDHALL CT		Denver	NC	28037
112	4615190627	51516	CHRISTENSEN ROBERT J	CHRISTENSEN KAREN L	R-SF	R-30	WP-O, CRC-O, FPM-O	7154 CHANNELVIEW DR	Sherrills Ford	NC	7154 CHANNELVIEW DR		Sherrills Ford	NC	28673-8202
113	3696013119	85197	CICIO CHARLES	CICIO GAIL	PD-R	R-30	WP-O	5747 TIPPERARY DR	Denver	NC	5747 TIPPERARY DR		Denver	NC	28037
114	3636944813	20233	CLARK C RAYMOND	CLARK BRENDA H	R-SF	R-30		FINGER MILL RD	Lincolnton	NC	213 S 8TH AVE		MAIDEN	NC	28650
115	3696504737	71326	CLARK TERESA		R-T	R-30	WP-O	4490 BOUY LN	Denver	NC	4490 BOUY LANE		Denver	NC	28037
116	3696213893	89971	CLARKE GREGORY T	CLARKE LISA L	PD-R	R-30	WP-O	4604 KILLIAN CROSSING DR	Denver	NC	4604 KILLIAN CROSSING DR		Denver	NC	28037
117	3696708640	33565	CLEVELAND JO MARIE		R-T	R-30	WP-O	6325 SANDY RIDGE LN	Denver	NC	6325 SANDY RIDGE LN		Denver	NC	28037-7432
118	3606279424	13892	CLINE DEBRA H	CLINE TEDDY J	R-R	R-40	FPM-O	4039 JOHNSON RD	Vale	NC	4039 JOHNSON RD		Vale	NC	28168
119	3606379680	51831	CLINE DONNIE G	CLINE CATHLEEN N	R-R	R-40	FPM-O	4048 JOHNSON RD	Vale	NC	4048 JOHNSON RD		Vale	NC	28168
120	3606375210	13889	CLINE TOMMY LEE		R-R	R-40		4014 JOHNSON RD	Vale	NC	4014 JOHNSON RD		Vale	NC	28168
121	3646145751	18440	CLONINGER ALAN MILES	CLONINGER KAREN M	R-SF	R-30		3769 GLENN OAKS DR	Maiden	NC	3769 GLENN OAKS DR		Maiden	NC	28650-8318
122	4606806113	29807	COLACURCIO ERIN ASHLEY	KUHR MORGAN MARLE	R-SF	R-30	WP-O, CRC-O, FPM-O	5014 LYNWOOD RD	Sherrills Ford	NC	13014 MAY RIVER LANE		CHARLOTTE	NC	28278
123	4616002192	32357	COLSON DAVID W	COLSON JANE C	R-SF	R-30	WP-O, CRC-O, FPM-O	7228 SIGMON PENINSULA LN	Sherrills Ford	NC	5325 SOMERSET LANE		HARRISBURG	NC	28075
124	2647712280	11692	COOK BOBBIE JO		R-R	R-40	WP-O	1329 CROWS RD	Lawndale	NC	1341 CROWS RD		Lawndale	NC	28090
125	2647811159	83513	COOK BOBBIE JO		R-R	R-40	WP-O	1341 CROWS RD	Lawndale	NC	1341 CROWS RD		Lawndale	NC	28090
126	2676889912	59649	COOK MARCUS GENE		R-T	R-30		7463 PALM TREE DR	Vale	NC	7463 PALM TREE DR		Vale	NC	28168
127	2666698734	11705	COOK RALPH ALLEN		R-R	R-40	WP-O	2873 PEELER RD	Vale	NC	2873 PEELER RD		Vale	NC	28168
128	4606801195	32252	COOL JENNIFER APRIL		R-SF	R-30	WP-O, CRC-O	5045 LYNWOOD RD	Sherrills Ford	NC	5045 LYNWOOD RD		Sherrills Ford	NC	28673-8206
129	3626654329	18353	COOPER TRACIE D	PUTNAM JESSE W	R-R	R-40		4265 KENT ST	Maiden	NC	4265 KENT STREET		Maiden	NC	28650
130	3696217276	87671	CORNACCHIO COREY R	CORNACCHIO SABRINA	PD-R	R-30	WP-O	6015 CONNEMARA CT	Denver	NC	6015 CONNEMARA CT		Denver	NC	28037
131	3626358647	103374	CORNWELL RANDY L	CORNWELL HOLLY N	R-SF	R-30		RITCHIE RD	Lincolnton	NC	1802 W NC 150		Lincolnton	NC	28092
132	3696318000	93186	CORRIGAN STEVEN E	CORRIGAN SALLY L	PD-R	R-30	WP-O	4780 KILLIAN CROSSING DR	Denver	NC	4780 KILLIAN CROSSING DR		Denver	NC	28037

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133	3626754617	18379	COX ANN K		R-R	R-40		2654 CEDARFIELD DR	Maiden	NC	4905 MOORE ST		SHERRILLS FORD	NC	28673
134	3646543028	17446	CRAFTON KYLE LEE		R-T	R-30		4925 MAIDEN HWY	Maiden	NC	PO BOX 1093		Maiden	NC	28650
135	2667203111	11752	CRAIG DEWAYNE ERVIN AKA	CRAIG DWAYNE ERVIN	I-G	GI	WP-O	8651 N NC 10 HWY	Vale	NC	3171 CAT SQUARE RD		Vale	NC	28168
136	3606667686	78012	CREEK BENNY F		R-R	R-40		3916 CANSLER RD	Vale	NC	3916 CANSLER RD		Vale	NC	28168
137	4615098769	31605	CRISPINO FRANK N	CRISPINO PATTY A	R-SF	R-30	WP-O, CRC-O, FPM-O	7142 CHANNELVIEW DR	Sherrills Ford	NC	7142 CHANNELVIEW DR		Sherrills Ford	NC	28673
138	3686413244	89014	CROSLAND DENVER HWY 16 LLC		R-T	R-30	MUC-O	E NC 150 HWY	Denver	NC	720 E WISCONSIN AVE STE N16WC		MILWAUKEE	WI	53202
139	4616100216	34265	CULLITAN CARLA C LIFE ESTATE		R-SF	R-30	WP-O, CRC-O	7209 CHANNELVIEW DR	Sherrills Ford	NC	17406 140TH AVE E		PUYALLUP	WA	98374
140	4615194648	29843	CUMMINGS ROBERT A		R-SF	R-30	WP-O, CRC-O, FPM-O	5040 BEACHSIDE PL	Sherrills Ford	NC	225 CATTLE RIDGE RD		MARVIN	NC	28173
141	3696003898	85206	CUSTER ALONZO B IV	CUSTER WENDI F	PD-R	R-30	WP-O	5734 TIPPERARY DR	Denver	NC	5734 TIPPERARY DR		Denver	NC	28037
142	3676116832	24988	DAGENHART PAULA SAUNDERS	DAGENHART JUSTIN WAYNE	R-S	R-30		5200 ANDERSON MOUNTAIN RD	Maiden	NC	5200 ANDERSON MOUNTAIN RD		Maiden	NC	28650-9265
143	3626352672	103377	DANNER THOMAS G	DANNER TERESA P	R-SF	R-30	WP-O	RITCHIE RD	Lincolnton	NC	4952 RITCHIE RD		Lincolnton	NC	28092-9583
144	3696316842	93165	DAVIS DUSTIN	DAVIS KRISTINA	PD-R	R-30	WP-O	4901 KILLIAN CROSSING DR	Denver	NC	4901 KILLIAN CROSSING DR		Denver	NC	28037
145	2647817402	11897	DAVIS GARY DEAN	DAVIS BOBBY GENE	R-R	R-40	WP-O	CROWS RD	Lawndale	NC	922 N NC 18 HWY		Lawndale	NC	28090
146	4606407240	31994	DAVIS MARY P WILLIAMS		R-T	R-30	WP-O, CRC-O	DICK WILSON RD	Denver	NC	C/O KAREN W DAVIS	225 GRACELAND PLACE	SALISBURY	NC	28146
147	2666995660	11549	DAVIS MICHAEL EUGENE		R-R	R-40	WP-O	2909 DAISY TR	Vale	NC	7436 REEPS GROVE CHURCH RD		Vale	NC	28168
148	3676024286	92888	DEHART JASON COOPER		R-S	R-30		3547 ANDERSON MOUNTAIN RD	Maiden	NC	3547 ANDERSON MOUNTAIN RD		Maiden	NC	28650-9595
149	3696417049	72529	DEL TORO ALENI	DEL TORO CHRISTIAN	R-T	R-30	WP-O	6005 BURNHURST LN	Denver	NC	6005 BURNHURST LANE		Denver	NC	28037
150	3656443083	25634	DELLINGER BOBBY J	DELLINGER DONNA	R-T	R-30		BUFFALO SHOALS RD	Maiden	NC	3299 BUFFALO SHOALS RD		Maiden	NC	28650-8012
151	3656534277	59395	DELLINGER BOBBY J	DELLINGER DONNA	R-T	R-30		3299 BUFFALO SHOALS RD	Maiden	NC	3299 BUFFALO SHOALS RD		Maiden	NC	28650-8012
152	3656532649	59933	DELLINGER BOBBY J	DELLINGER DONNA	R-T	R-30		BUFFALO SHOALS RD	Maiden	NC	3299 BUFFALO SHOALS RD		Maiden	NC	28650-8012
153	2676889384	12743	DELLINGER JEFFERY MICHAEL		R-SF	R-30		3040 CAT SQUARE RD	Vale	NC	PO BOX 1008		LINCOLNTON	NC	28093
154	2676975656	12819	DELLINGER JEFFERY MICHAEL		R-SF	R-30		CAT SQUARE RD	Vale	NC	PO BOX 1008		LINCOLNTON	NC	28093
155	4605791652	82771	DELLINGER MATTHEW BRETT	DELLINGER SHELLEY HAGER	R-SF	R-30	WP-O, CRC-O	4765 LYNWOOD RD	Sherrills Ford	NC	4765 LYNWOOD RD		Sherrills Ford	NC	28673
156	3686816358	32676	DELLINGER STEVE A	DELLINGER LINDA M	R-S	R-20	WP-O	4792 96 N NC 16 BUSINESS HWY	Denver	NC	3599 KELSIE LN		MAIDEN	NC	28650
157	3686718782	51483	DELLINGER STEVE A	DELLINGER LINDA M	R-S	R-20	WP-O	4870 74 N NC 16 BUSINESS HWY	Denver	NC	3599 KELSIE LN		MAIDEN	NC	28650
158	3686810663	51538	DELLINGER STEVE A	DELLINGER LINDA M	R-S	R-20	WP-O	4840 42 N NC 16 BUSINESS HWY	Denver	NC	3599 KELSIE LN		MAIDEN	NC	28650
159	3686811548	51539	DELLINGER STEVE A	DELLINGER LINDA M	R-S	R-20	WP-O	4830 32 N NC 16 BUSINESS HWY	Denver	NC	3599 KELSIE LN		MAIDEN	NC	28650
160	3686813530	51620	DELLINGER STEVE A	DELLINGER LINDA M	R-S	R-20	WP-O	4808 12 N NC 16 BUSINESS HWY	Denver	NC	3599 KELSIE LN		MAIDEN	NC	28650
161	3696212597	85861	DEMING SEAN	DEMING LAUREL	PD-R	R-30	WP-O	4570 KILDARE CT	Denver	NC	4570 KILDARE COURT		Denver	NC	28037
162	4606802467	33388	DEMIROZU VICKI D		R-SF	R-30	WP-O, CRC-O, FPM-O	5050 LYNWOOD RD	Sherrills Ford	NC	5050 LYNWOOD RD		Sherrills Ford	NC	28673

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163		500336	Den-Linc Investments		UNKNOWN	R-30	WP-O	Grassy Creek RD	Denver	NC	PO Box 1169		Denver	NC	TBD
164	3686900829	31247	DENVER GOSPEL HALL ASSEMBLY	INC	B-N	RC	WP-O	4733 N NC 16 BUSINESS HWY	Denver	NC	4558 ISLAND WATERS DR		Denver	NC	28037
165	4606300129	56190	DENVER VAULTS LLC		R-T	R-30	WP-O, CRC-O	CAMPGROUND RD	Denver	NC	919 BERRYHILL RD	SUITE 100	CHARLOTTE	NC	28208
166	4605197404	91273	DENVER VAULTS LLC		R-T	R-30	WP-O, CRC-O, FPM-O	CAMPGROUND RD	Denver	NC	919 BERRYHILL RD	SUITE 100	CHARLOTTE	NC	28208
167	3696012305	30136	DETLING ROBERT	DETLING ROSEMARIE	R-SF	R-20	WP-O	5764 GRASSY CREEK RD	Denver	NC	5764 GRASSY CREEK RD		Denver	NC	28037
168	3656336489	86239	DEWILDE PHILLIP	DEWILDE TERRI E	R-T	R-30		BLAIR RD	Maiden	NC	4213 BLAIR RD		Maiden	NC	28650
169	3696216693	89976	DIEHM LAWRENCE	DIEHM SHARON	PD-R	R-30	WP-O	4626 KILLIAN CROSSING DR	Denver	NC	4626 KILLIAN CROSSING DR		Denver	NC	28037
170	2676790111	81822	DILLON HARRELL STEVEN JR	DILLON APRIL BULLIN	R-R	R-40	WP-O	7426 PALM TREE CHURCH RD	Vale	NC	7426 PALM TREE CHURCH RD		Vale	NC	28168-7461
171	3656639232	78207	DILLS AMANDA SHRUM	DILLS RAY	R-T	R-30		4038 BENNY SHRUM LN	Maiden	NC	15 CARRIE STREET		LINCOLNTON	NC	28092
172	4615195922	31028	DODD DAVID D	DODD KRISTINE F	R-SF	R-30	WP-O, CRC-O	5076 WATERSIDE CIR	Sherrills Ford	NC	5076 WATERSIDE CIRCLE		Sherrills Ford	NC	28673
173	3656337792	86241	DONAHUE CHRISTINE A		R-T	R-30		BLAIR RD	Maiden	NC	18 NELSON AVE		BLUE POINT	NY	11715
174	3696800478	29992	DRUM KENNETH HOWARD JR		R-T	R-30	WP-O	4487 CATAWBA BURRIS RD	Denver	NC	4487 CATAWBA BURRIS RD		Denver	NC	28037-8366
175	3686111798	30941	DUFFEY REBECCA J	DUFFEY RONALD A	R-T	R-30		6957 E NC 150 HWY	Maiden	NC	6957 E NC 150 HWY		Maiden	NC	28650
176	4615193404	71689	DUKE POWER COMPANY		R-SF	R-30		BEACHSIDE PL	Sherrills Ford	NC	P O BOX 1007		CHARLOTTE	NC	28201
177	2676996024	59643	DUNN DAVID MATTHEW	DUNN AMY LEE	R-T	R-30		COCONUT WAY	Vale	NC	7203 COCONUT WAY LN		Vale	NC	28168
178	4615098590	30643	DURBIN JAMES EDWIN JR		R-SF	R-30	WP-O, CRC-O, FPM-O	7152 CHANNELVIEW DR	Sherrills Ford	NC	7152 CHANNELVIEW DR		SHERRILLS FRD	NC	28673-8202
179	3696312151	89989	DUVALL JOHNNY WESLEY JR	DUVALL LORIE ROBERTSON	PD-R	R-30	WP-O	4711 KILLIAN CROSSING DR	Denver	NC	4711 KILLIAN CROSSING DR		Denver	NC	28037
180	3686814426	33222	EBUILDERDIRECT.COM	INCORPORATED	B-G	HC	WP-O, MUC-O	N NC 16 BUSINESS HWY	Denver	NC	4106 BURNWOOD TRAIL		Denver	NC	28037
181	3686815443	2379	EBUILDERDIRECT.COM INC		B-N	RC	WP-O	N NC 16 BUSINESS HWY	Denver	NC	4106 BURNWOOD TRL		Denver	NC	28037
182	2696474663	13075	EDWARDS GARY	EDWARDS KAREN	R-R	R-40		HOG HILL RD	Vale	NC	3859 HOG HILL RD		Vale	NC	28168
183	2696473260	86042	EDWARDS GARY	EDWARDS KAREN	R-R	R-40		3859 HOG HILL RD	Vale	NC	3859 HOG HILL RD		Vale	NC	28168
184	4606804334	30177	ELKIN WILLIAM P JR	ELKIN AMY T	R-SF	R-30	WP-O, CRC-O, FPM-O	5032 LYNWOOD RD	Sherrills Ford	NC	5032 LYNWOOD RD		Sherrills Ford	NC	28673
185	4606506267	59387	ELLIOTT KUNDINGER JOSHUA	ELLIOTT JESSICA	R-T	R-30	WP-O, CRC-O	4848 MARALANE TR	Denver	NC	4848 MARALANE TRAIL		Denver	NC	28037
186	3686914227	34676	ENGBORG TED		R-S	R-20	WP-O	WRENN DR	Denver	NC	2512 CAMILIA POINTE DR		SHERRILLS FORD	NC	28673
187	3696010581	87386	FAY'S TWO REAL ESTATE LLC		R-S	R-20	WP-O	5765 67 GRASSY CREEK RD	Denver	NC	8270 BRIGHT WATER LANE		Denver	NC	28037
188	3686919468	87387	FAY'S TWO REAL ESTATE LLC		R-S	R-20	WP-O	5755 57 GRASSY CREEK RD	Denver	NC	8270 BRIGHT WATER LANE		Denver	NC	28037
189	3696210916	85858	FERACA MICHAEL	FERACA JANET A	PD-R	R-30	WP-O	5937 TIPPERARY DR	Denver	NC	5937 TIPPERARY DR		Denver	NC	28037
190	3636544971	19710	FINGER JOE LEONARD	FINGER ANN S	R-R	R-40		SUMMEROW RD	Maiden	NC	614 SALEM CHURCH RD		Maiden	NC	28650
191	4606403043	34794	FITZGERALD MICHAEL LEE		R-T	R-30	WP-O	7420 EXECUTIVE CIR	Denver	NC	7420 EXECUTIVE CIR		Denver	NC	28037-0000
192	4605491980	34795	FITZGERALD MICHAEL LEE		R-T	R-30	WP-O	7440 EXECUTIVE CIR	Denver	NC	7420 EXECUTIVE CIR		Denver	NC	28037-0000
193	4606401153	34796	FITZGERALD MICHAEL LEE		R-T	R-30	WP-O	7606 EXECUTIVE CIR	Denver	NC	7420 EXECUTIVE CIR		Denver	NC	28037-0000
194	4606405104	34815	FITZGERALD MICHAEL LEE		R-T	R-30	WP-O	7408 EXECUTIVE CIR	Denver	NC	7420 EXECUTIVE CIR		Denver	NC	28037-0000
195	4605492967	90730	FITZGERALD MICHAEL LEE		R-T	R-30	WP-O	EXECUTIVE CIR	Denver	NC	7420 EXECUTIVE CIR		Denver	NC	28037-0000
196	3696224179	87625	FLOCK WILLIAM C	FLOCK SHERRI L	PD-R	R-30	WP-O	5991 TIPPERARY DR	Denver	NC	5991 TIPPERARY DR		Denver	NC	28037
197	3686819594	52293	FLORES JACOBO RODRIGUEZ		R-S	R-20	WP-O	5530 WRENN DR	Denver	NC	5530 WRENN DR		Denver	NC	28037
198	3656632418	52930	FLOYD MARY E		R-T	R-30		3354 BUFFALO SHOALS RD	Maiden	NC	3354 BUFFALO SHOAL RD		Maiden	NC	28650
199	3676824027	100676	FORREST MICHAEL D	FORREST DONNA R	R-S	R-40		TYSON CT	Maiden	NC	4330 RACING DR		DENVER	NC	28037
200	3696803399	2235	FOSTER LORI		R-T	R-30	WP-O	4480 CATAWBA BURRIS RD	Denver	NC	4480 CATAWBA BURRIS RD		Denver	NC	28037

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201	2657209676	90604	FREDELL JOYCE SWINK	FREDELL ZEBBIE JOE	R-R	R-40	WP-O	N NC 18 HWY	Lawndale	NC	4093 N NC 18 HWY		VALE	NC	28168
202	3686803902	33818	FRESH INVESTMENTS LLC		I-G	GI	WP-O	4821 N NC 16 BUSINESS HWY	Denver	NC	2093 BOY SCOUT RD		LINCOLNTON	NC	28092
203	3676916368	2800	FRIENDLY CHAPEL BAPTIST		R-S	R-30		6787 E NC 150 HWY	Maiden	NC	4641 S OLIVERS XRD		Maiden	NC	28650-9175
204	3696411722	93180	FULLAGAR GARRETT MICHAEL		PD-R	R-30	WP-O	4876 KILLIAN CROSSING DR	Denver	NC	4876 KILLIAN CROSSING DR		Denver	NC	28037
205	3696318578	93168	FULLER MICHAEL D	FULLER JACQUELINE D	PD-R	R-30	WP-O	4879 KILLIAN CROSSING DR	Denver	NC	4879 KILLIAN CROSSING DR		Denver	NC	28037
206	4616101097	34285	GALVIN JAMES PATRICK	GALVIN ANTOINETTE ANDREA	R-SF	R-30	WP-O, CRC-O	CHANNELVIEW DR	Sherrills Ford	NC	7049 CHANNELVIEW DR		Sherrills Ford	NC	28673
207	4616009400	58964	GALVIN JAMES PATRICK	GALVIN ANTOINETTE ANDREA	R-SF	R-30	WP-O, CRC-O	7049 CHANNELVIEW DR	Sherrills Ford	NC	7049 CHANNELVIEW DR		Sherrills Ford	NC	28673
208	3696406596	72520	GANNON PATRICK S		R-T	R-30	WP-O	6088 SANDAL CREEK LN	Denver	NC	6088 SANDAL CREEK COURT		Denver	NC	28037
209	3696212777	87678	GARNER RODNEY C	GARNER ANN M	PD-R	R-30	WP-O	5946 TIPPERARY DR	Denver	NC	5946 TIPPERARY DR		Denver	NC	28037
210	2676884952	59627	GARVER FRANCES GERALDENE		R-T	R-30		7500 PALM TREE DR	Vale	NC	7500 PALM TREE DR		Vale	NC	28168
211	3696227093	87651	GATES BLAKE DOUGLAS	GATES AMY LAUREN	PD-R	R-30	WP-O	5998 TIPPERARY DR	Denver	NC	5998 TIPPERARY DR		Denver	NC	28037
212	4616100425	58963	GEORGE GREGORY R		R-SF	R-30	WP-O, CRC-O	7231 CHANNELVIEW DR	Sherrills Ford	NC	7231 CHANNELVIEW DR		Sherrills Ford	NC	28673
213	3696217909	87652	GEORGE ROBERT A	GEORGE DORIS J	PD-R	R-30	WP-O	5990 TIPPERARY DR	Denver	NC	5990 TIPPERARY DR		Denver	NC	28037
214	3676623224	73064	GERMANO MICHAEL A	GERMANO BONNIE	R-S	R-30		3792 LYNNVIEW CT	Maiden	NC	3792 LYNNVIEW COURT		Maiden	NC	28650
215	3676622322	73065	GERMANO MICHAEL ALLEN		R-S	R-30		LYNNVIEW CT	Maiden	NC	3792 LYNNVIEW CT		Maiden	NC	28650-8230
216	3676620380	73066	GERMANO MICHAEL ALLEN		R-S	R-30		LYNNVIEW CT	Maiden	NC	3792 LYNNVIEW CT		Maiden	NC	28650-8230
217	4605693900	73857	GIBBY LUCY L	GIBBY LEON	R-T	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	5035 SLANTING BRIDGE RD		Sherrills Ford	NC	28673
218	3696702453	34821	GIBSON JEAN R	GIBSON GREGORY ANTHONY	R-T	R-30	WP-O	6320 SANDY RIDGE LN	Denver	NC	6320 SANDY RIDGE LANE		Denver	NC	28037
219	3696619055	70998	GIBSON JEAN ROBINSON		R-T	R-30	WP-O	SANDY RIDGE LN	Denver	NC	C/O STEPHEN M GIBSON SR	6313 SANDY RIDGE LANE	Denver	NC	28037
220	3696607576	92014	GIBSON JEAN ROBINSON		R-T	R-30	WP-O	SANDY RIDGE LN	Denver	NC	C/O STEPHEN M GIBSON SR	6313 SANDY RIDGE LANE	Denver	NC	28037
221	3696712103	56970	GIBSON RONALD J SR	GIBSON JACQUELINE D	R-T	R-30	WP-O	6307 SANDY RIDGE LN	Denver	NC	PO BOX 1010		Denver	NC	28037
222	3696714156	34801	GIBSON STEPHEN MITCHELL	GIBSON MARIA HARRISON	R-T	R-30	WP-O	6313 SANDY RIDGE LN	Denver	NC	6313 SANDY RIDGE LN	PO BOX 255	Denver	NC	28037-0255
223	3646131225	55075	GLEN OAKS PROPERTIES LLC		R-SF	R-30		GLENN OAKS DR	Maiden	NC	245 GOLF COURSE RD		Maiden	NC	28650
224	3696409755	72525	GOINS JEFFREY S		R-T	R-30	WP-O	6091 SANDAL CREEK LN	Denver	NC	6091 SANDAL CREEK LANE		Denver	NC	28037

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225	3696313094	89990	GOLDEN KEVIN M	GOLDEN PATRICIA	PD-R	R-30	WP-O	4725 KILLIAN CROSSING DR	Denver	NC	4725 KILLIAN CROSSING DR		Denver	NC	28037
226	3696511130	34023	GONZALEZ JUANA Z	LICONA LUIS A	R-T	R-30		4519 BOUY LN	Denver	NC	1432 MANDY PLACE COURT		CHARLOTTE	NC	28216
227	3646547199	19132	GOODSON AARON PAUL		R-T	R-30		4950 MAIDEN HWY	Maiden	NC	4950 MAIDEN HWY		Maiden	NC	28650
228	3666029412	91962	GOODSON CLAYTON WILSON	GOODSON CRYSTAL CORNWELL	R-T	R-30		WALKER RD	Maiden	NC	3906 WALKER RD		Maiden	NC	28650
229	3666021795	28213	GOODSON DONNA BURKE		R-T	R-30		WALKER RD	Maiden	NC	4945 HENLEY RD		Maiden	NC	28650
230	3666124900	86215	GOODSON DONNA BURKE		R-T	R-30		WALKER RD	Maiden	NC	4945 HENLEY RD		Maiden	NC	28650
231	3646540274	89701	GOODSON DONNA BURKE		R-T	R-30		MAIDEN HWY	Maiden	NC	4945 HENLEY RD		Maiden	NC	28650
232	3646543284	89884	GOODSON DONNA BURKE		R-T	R-30		MAIDEN HWY	Maiden	NC	4945 HENLEY RD		Maiden	NC	28650
233	3666038007	24669	GOODSON FAMILY PROPERTIES LLC		R-T	R-30		2298 HENLEY ST	Maiden	NC	4945 HENLEY RD		Maiden	NC	28650
234	3656936089	28218	GOODSON FAMILY PROPERTIES LLC		R-T	R-30		4057 WALKER RD	Maiden	NC	4945 HENLEY RD		Maiden	NC	28650
235	3646648018	54139	GOODSON KEITH L	GOODSON CARLA H	R-T	R-30		4988 MAIDEN HWY	Maiden	NC	4988 MAIDEN HWY		Maiden	NC	28650-9195
236	3646632814	17050	GOODSON LEONARD D	GOODSON SUSAN	R-T	R-30		4946 MAIDEN HWY	Maiden	NC	4946 MAIDEN HWY		Maiden	NC	28650-9195
237	3646734686	19742	GOODSON LEONARD DALE	GOODSON SAMUEL LEROY	R-T	R-30		MAIDEN HWY	Maiden	NC	C/O LEONARD DALE GOODSON	4946 MAIDEN HWY	Maiden	NC	28650
238	3646734686	107879	Goodson Leonard Dale	Goodson Samuel Leroy	R-T	R-30		MAIDEN HWY	Lincolnton	NC	C/O LEONARD DALE GOODSON	4946 Maiden HWY	Maiden	NC	28650
239	3646640157	19741	GOODSON SAMUEL L	GOODSON LADONNA	R-T	R-30		4948 MAIDEN HWY	Maiden	NC	4948 MAIDEN HWY		Maiden	NC	28650-0000
240	4615099606	34733	GREEN DANA M		R-SF	R-30	WP-O, CRC-O, FPM-O	7150 CHANNELVIEW DR	Sherrills Ford	NC	7150 CHANNELVIEW DR		Sherrills Ford	NC	28673
241	3696406929	72528	GRICE ROGER MATTHEW		R-T	R-30	WP-O	6017 BURNHURST LN	Denver	NC	6017 BURNHURST LANE		Denver	NC	28037
242	3676528043	73070	GRIFFITH DIANA		R-S	R-30		3930 ASHLAND DR	Maiden	NC	26452 SHOREGRASS DR		WESLEY CHAPEL	FL	33544-7724
243	4606703421	30200	HAGER STEPHEN E	HAGER DIANNE S	R-SF	R-30	WP-O, CRC-O	5129 LYNWOOD RD	Sherrills Ford	NC	5129 LYNWOOD RD		Sherrills Ford	NC	28673-8211
244	4606609072	79396	HAGER STEPHEN E	HAGER DIANNE S	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	5129 LYNWOOD RD		Sherrills Ford	NC	28673-8211
245	3676526344	73074	HAISLIP MADISON NICOLE	GOUVEIA DALTON	R-S	R-30		3953 ASHLAND DR	Maiden	NC	3953 ASHLAND DR		Maiden	NC	28650-8231
246	3626850610	18305	HALL CHRISTOPHER A		R-R	R-40		2595 CEDARFIELD DR	Maiden	NC	1317 ELGIN DR		CONOVER	NC	28613-7720
247	4605399904	51506	HALL GREGORY DALE	HALL CANDY ELAINE THATCHER	R-T	R-30	WP-O	7574 CAMPGROUND RD	Denver	NC	C/O JIMMY HALL	6834 EXECUTIVE CIRCLE	Denver	NC	28037
248	4606800265	32721	HARKEY BRODY LEE	HARKEY DEANIE FARIES	R-SF	R-30	WP-O, CRC-O	5057 LYNWOOD RD	Sherrills Ford	NC	5057 LYNWOOD RD		Sherrills Ford	NC	28673-8206

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249	3696413164	72532	HARRIS ARTHUR THOMAS III	HARRIS VICKIE LYNN	R-T	R-30	WP-O	6003 BURNHURST LN	Denver	NC	6003 BURNHURST LN		Denver	NC	28037-5430
250	3636849470	20234	HARTZOG RICKY W	STEWART SUSAN H	R-SF & R-R	R-30		FINGER MILL RD	Lincolnton	NC	4060 DEAL RD		CLAREMONT	NC	28650
251	3636941620	20258	HARTZOG RICKY W	STEWART SUSAN H	R-SF	R-30		FINGER MILL RD	Lincolnton	NC	4060 DEAL RD		CLAREMONT	NC	28610
252	3696112461	85214	HARVEY RESSIE A	HARVEY TAMARA L	PD-R	R-30	WP-O	5842 TIPPERARY DR	Denver	NC	5842 TIPPERARY DR		Denver	NC	28037
253	3606671030	78010	HEAFNER CONNIE MARIE		R-R	R-40		3926 CANSLER RD	Vale	NC	3926 CANSLER RD		Vale	NC	28168-9789
254	2676785979	76484	HEAVNER MARY SUE C		R-SF	R-30	WP-O	3183 CAT SQUARE RD	Vale	NC	3183 CAT SQUARE RD		Vale	NC	28168-9439
255	3696312625	87659	HEDRICK LETRICIA	HEDRICK MARCUS	PD-R	R-30	WP-O	6057 ERIE VIEW CT	Denver	NC	6057 ERIE VIEW COURT		Denver	NC	28037
256	4606504495	31734	HEETER JOSHUA SCOTT		R-T	R-30	WP-O	4833 MARALANE TR	Denver	NC	4833 MARALANE TRAIL		Denver	NC	28037
257	3646145002	21816	HEFNER FAMILY TRUST	HEFNER EARL WAYNE TRUSTEE	R-SF	R-30		3768 GLENN OAKS DR	Maiden	NC	1903 GKN WAY		NEWTON	NC	28658
258	3696319241	93184	HEGE MATTHEW N	HEGE ASHLEY M	PD-R	R-30	WP-O	4806 KILLIAN CROSSING DR	Denver	NC	4806 KILLIAN CROSSING DR		Denver	NC	28037
259	3636443952	101357	HELMSMAN HOMES LLC		R-R	R-40		SUMMEROW RD	Maiden	NC	236 RACEWAY DR #7	PO BOX 3965	MOORESVILLE	NC	28117
260	3676020394	87732	HELTON JACOB WILLIAM	HELTON MEGAN HATFIELD	R-S	R-30		3579 ANDERSON MOUNTAIN RD	Maiden	NC	3579 ANDERSON MOUNTAIN RD		Maiden	NC	28650
261	3686726073	33801	HENDERSON CHARLES EDWARD		R-S	R-20	WP-O	KILLIAN RD	Denver	NC	5398 WRENN DR		Denver	NC	28037-8774
262	3686727060	33803	HENDERSON CHARLES EDWARD		R-S	R-20	WP-O	5398 WRENN DR	Denver	NC	5398 WRENN DR		Denver	NC	28037-8774
263	3666321138	26362	HENLEY WILLIAM JOEL SR		R-T	R-30		2552 HENLEY ST	Maiden	NC	151 COLONY DR		MOORESVILLE	NC	28115
264	3656437516	86266	HERNANDEZ EVETTE TERHON	CRUZ PEDRO TERHON	R-T	R-30		KINKS LN	Maiden	NC	2353 DELLINGER DR		NEWTON	NC	28658
265	3656639681	25648	HESTER GEORGE WILSON	HESTER CRYSTAL DAWN	R-T	R-30		BENNY SHRUM LN	Maiden	NC	2675 DAVID COX RD		Maiden	NC	28650
266	3696317327	93170	HEUSINGER BRIAN W	HEUSINGER AMY L	PD-R	R-30	WP-O	4805 KILLIAN CROSSING DR	Denver	NC	4805 KILLIAN CROSSING DR		Denver	NC	28037
267	4615193643	33667	HICKEY DAVID THOMAS	HICKEY ELIZABETH MAY	R-SF	R-30	WP-O, CRC-O, FPM-O	5038 BEACHSIDE PL	Sherrills Ford	NC	5038 BEACHSIDE PLACE		Sherrills Ford	NC	28673
268	3676612979	73062	HICKS ROY D	HICKS JUDY	R-S	R-30		3780 LYNNVIEW CT	Maiden	NC	3780 LYNNVIEW CT		Maiden	NC	28650-8230
269	3696113723	85186	HIMES WALTER MICHAEL	HIMES KRISTIN	PD-R	R-30	WP-O	5865 TIPPERARY DR	Denver	NC	5865 TIPPERARY DR		Denver	NC	28037
270	3686817386	53194	HINES KAREN E		R-S	R-20	WP-O	4782 N NC 16 BUSINESS HWY	Denver	NC	4782 N NC 16 HWY		Denver	NC	28037
271	3696322226	87645	HINEY STEPHEN D	HINEY CATHERINE G	PD-R	R-30	WP-O	4938 KILLIAN CROSSING DR	Denver	NC	4938 KILLIAN CROSSING DR		Denver	NC	28037
272	3696117867	85856	HIPP KENNETH V	SETZER TIMOTHY D	PD-R	R-30	WP-O	4631 KILDARE CT	Denver	NC	4631 KILDAIRE COURT		Denver	NC	28037-7686
273	4605695722	73858	HODGES MARK L	HODGES STACEY L	R-T	R-30	WP-O, CRC-O	4700 LYNWOOD RD	Sherrills Ford	NC	4700 LYNWOOD RD		Sherrills Ford	NC	28673-8203
274	4606407316	30699	HOLDER WOODROW T JR	HOLDER SANDRA G	R-T	R-30	WP-O	7672 CAMPGROUND RD	Denver	NC	702 MAPLE GROVE CH RD		MOUNT AIRY	NC	27030
275	3696218875	87656	HOLLAND JOSHUA BRIAN	HOLLAND REBECCA A	PD-R	R-30	WP-O	4621 KILLIAN CROSSING DR	Denver	NC	4621 KILLIAN CROSSING DR		Denver	NC	28037
276	3626751666	18360	HONEYCUTT WALLACE JAMES		R-R	R-40		4200 DEERFIELD DR	Maiden	NC	4200 DEERFIELD DR		Maiden	NC	28650
277	3626751595	18361	HONEYCUTT WALLACE JAMES		R-R	R-40		DEERFIELD DR	Maiden	NC	4200 DEERFIELD DR		Maiden	NC	28650

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278	3696105627	29629	HOOPER ANGELA R		R-SF	R-30	WP-O	4540 N NC 16 BUSINESS HWY	Denver	NC	4540 NORTH HIGHWAY 16		Denver	NC	28037
279	3676821278	100717	HOPSON JAMES RUSSELL JR	HOPSON COURTNEY CANIPE	R-S	R-40		3048 TYSON CT	Maiden	NC	4715 MAIDEN HWY		Maiden	NC	28650
280	3626359599	103373	HORKY LETISHA		R-SF	R-30		RITCHIE RD	Lincolnton	NC	5017 RITCHIE RD		Lincolnton	NC	28092
281	3696211119	85864	HORVATH JOSEPH JR	TURK JUDIT	PD-R	R-30	WP-O	4561 KILDARE CT	Denver	NC	4561 KILDARE COURT		Denver	NC	28037
282	4615097886	31981	HORVATH STEVEN H	HORVATH PAMELA H	R-SF	R-30	WP-O, CRC-O, FPM-O	7132 CHANNELVIEW DR	Sherrills Ford	NC	369 SPLIT ROCK RD		SYOSSET	NY	11791
283	4606000123	79026	HOUSER DANIEL M		R-T	R-30	WP-O	FLY A WAY DR	Denver	NC	13932 NC 73 HWY		HUNTERSVILLE	NC	28078
284	2666490429	11242	HOUSER DAVID D	HOUSER WENDY L	R-R	R-40	WP-O	SMOKEY DAN KENNEL RD	Vale	NC	4939 MANDELLYNN CT		JACKSONVILLE	FL	32217
285	2666391624	11246	HOUSER DAVID D	HOUSER WENDY L	R-R	R-40	WP-O	SMOKEY DAN KENNEL RD	Vale	NC	4939 MANDELLYNN CT		JACKSONVILLE	FL	32217
286	4616104159	29709	HOUSER SHAWN E	HOUSER LEIGH A	R-SF	R-30	WP-O, CRC-O	WATERSIDE CIR	Sherrills Ford	NC	5508 HARRINGTON GROVE DR		RALEIGH	NC	27613
287	3696310771	87658	HOVIS JOSHUA WILLIAM CHARLES	HOVIS AMANDA RENEE	PD-R	R-30	WP-O	4643 KILLIAN CROSSING DR	Denver	NC	4643 KILLIAN CROSSING DR		Denver	NC	28037
288	3656631312	73962	HOWELL BONNIE A		R-T	R-30		3326 BUFFALO SHOALS RD	Maiden	NC	3326 BUFFALO SHOALS RD		Maiden	NC	28650
289	3656431533	86244	HUGHES BRYAN DAVID	HUGHES ERIN NICOLE	R-T	R-30		4218 BLAIR RD	Maiden	NC	4218 BLAIR RD		Maiden	NC	28650
290	3636948483	79742	HULCE TIMOTHY M	HULCE MELISSA A	R-SF	R-30		3753 GLEN ARBOR DR	Maiden	NC	3753 GLEN ARBOR DR		Maiden	NC	28650-8352
291	3696229089	87648	HUNTER SAMMIE	HUNTER KRISTINA DIANE	PD-R	R-30	WP-O	4945 KILLIAN CROSSING DR	Denver	NC	4945 KILLIAN CROSSING DR		Denver	NC	28037
292	3666822835	85240	HUNTLEY GEORGE BRYAN	MOORE ANNE MARIE	R-SF	R-30		4266 GOODSON RD	Maiden	NC	4266 GOODSON RD		Maiden	NC	28650
293	2686883240	12796	INGLE GARRETT M		R-SF	R-30		3644 ZUR LEONARD RD	Vale	NC	5763 ROBINSON TRL		Vale	NC	28168
294	3686810837	33805	IRISH JOAN G		R-S	R-20	WP-O	5422 WRENN DR	Denver	NC	5422 WRENN DR		Denver	NC	28037
295	3686716880	31081	ISLAND POINT RE INVESTORS LLC		R-S	R-20	WP-O	N NC 16 BUSINESS HWY	Denver	NC	PO BOX 12632		CHARLOTTE	NC	28220
296	3636450464	18331	JAMES JEREMY	JAMES ANUSTASIA	R-R	R-40		3881 SUMMEROW RD	Maiden	NC	3881 SUMMEROW RD		Maiden	NC	28650
297	4606509451	50207	JENKINS VICKIE F	MILLER LESLIE E III	R-T	R-30	WP-O, CRC-O	4882 STRATFORD LN	Denver	NC	407 GERANIUM COURT		FUQUAY VARINA	NC	27526
298	3656337605	86240	JENSEN DAVID	JENSEN CHRISTA WALKER	R-T	R-30		BLAIR RD	Maiden	NC	4221 BLAIR RD		Maiden	NC	28650
299	3686115458	53017	JET PROPERTIES LLC		B-G	HC	MUC-O	6962 E NC 150 HWY	Denver	NC	3061 HIGHWAY 00		FARMINGTON	MO	63640
300	2657805580	85030	JOHNSON ABBY RENEE LIFE EST		R-R	R-40	WP-O	2160 WILLIS RD	Vale	NC	2160 WILLIS RD		Vale	NC	28168
301	3696410903	93178	JONES BARRY RUSSELL		PD-R	R-30	WP-O	4888 KILLIAN CROSSING DR	Denver	NC	4888 KILLIAN CROSSING DR		Denver	NC	28037
302	4606409404	34818	JOYNER LENORA KARRIKER	JOYNER CLINTON OSTEEN II	R-T	R-30	WP-O	CAMPGROUND RD	Denver	NC	2905 PRICE RUSHING RD		MONROE	NC	28110
303	3696403721	72534	JUST NICHOLAS LLC		R-T	R-30	WP-O	6042 BURNHURST LN	Denver	NC	112 BEXLEY RD		MOORESVILLE	NC	28117
304	3656439541	86265	KAHLE KEVIN LEA	KAHLE NELEIGH KAYCE LEA	R-T	R-30		1468 KINKS LN	Maiden	NC	1468 KINKS LN		Maiden	NC	28650
305	4606500343	29607	KARRIKER KENNETH WRENN JR		R-T	R-30	WP-O	4836 DICK WILSON RD	Denver	NC	4836 DICK WILSON RD		Denver	NC	28037-6201
306	4606806080	30002	KATILIE FAMILY TRUST THE	KATILIE JOHN F TRUSTEE	R-SF	R-30	WP-O, CRC-O, FPM-O	5000 LYNWOOD RD	Sherrills Ford	NC	5000 LYNWOOD LN		Sherrills Ford	NC	28673
307	3696328007	93176	KAYTON STEVEN JOSEPH	KAYTON NICOLE E	PD-R	R-30	WP-O	4900 KILLIAN CROSSING DR	Denver	NC	4900 KILLIAN CROSSING DR		Denver	NC	28037
308	4615191799	29994	KCS LAND LLC		R-SF	R-30	WP-O, CRC-O, FPM-O	7158 CHANNELVIEW DR	Sherrills Ford	NC	3711 FOLLETT RUN		WARREN	PA	16365
309	3626754550	18339	KEEN ROBERT C		R-R	R-40		4176 DEERFIELD DR	Maiden	NC	2700 OLD CONOVER STARTOWN RD		NEWTON	NC	28658
310	3686719677	51484	KEEVER ROBIN R	KEEVER EDWARD K	R-S	R-20	WP-O	4860 62 N NC 16 BUSINESS HWY	Denver	NC	3145 LEE LAWING RD		LINCOLNTON	NC	28092
311	3696014207	85196	KELLY SEAN B	KELLY ERIN M	PD-R	R-30	WP-O	5757 TIPPERARY DR	Denver	NC	5757 TIPPERARY DR		Denver	NC	28037
312	3696318741	93167	KENNEDY ROBERT	KENNEDY ANDREA	PD-R	R-30	WP-O	4889 KILLIAN CROSSING DR	Denver	NC	4889 KILLIAN CROSSING DR		Denver	NC	28037
313	3696706785	89434	KERN BRIAN A	KERN PATRICIA A	R-T	R-30	WP-O	6319 SANDY RIDGE LN	Denver	NC	6319 SANDY RIDGE LN		Denver	NC	28037-7432
314	3686819371	33804	KEY AUBREY S	KEY DONNA J	B-G	HC	WP-O, MUC-O	4764 N NC 16 BUSINESS HWY	Denver	NC	3976 E MAIDEN RD		MAIDEN	NC	28650
315	3686910320	86203	KEY AUBREY S	KEY DONNA J	B-G	HC	WP-O	N NC 16 BUSINESS HWY	Denver	NC	3976 E MAIDEN RD		MAIDEN	NC	28650
316	4616006044	32262	KIGHT DOLORES A	REVOCABLE TRUST UAD	R-SF	R-30	WP-O, CRC-O, FPM-O	7110 CHANNELVIEW DR	Sherrills Ford	NC	5702 OLD FOX TRAIL		GREENSBORO	NC	27407
317	3686513632	89015	KILLEE LLC		I-G	GI		E NC 150 HWY	Denver	NC	46 SEAGRASS LANE		ISLE OF PALMS	SC	29451
318	3696315213	93172	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
319	3696410122	93181	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
320	3696326207	93187	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
321	3696328159	93188	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
322	3696421075	93189	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
323	3696411985	93190	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
324	3696412742	93191	KILLIAN CROSSING HOMEOWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
325	3696114963	85182	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
326	3696115863	85183	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
327	3696115800	85184	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
328	3696016051	85207	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036

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329	3696118187	85866	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILDARE CT	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
330	3696221040	87620	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
331	3696221009	87621	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
332	3696225176	87626	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
333	3696225258	87627	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
334	3696227205	87628	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
335	3696320714	87634	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
336	3696320696	87635	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
337	3696321767	87636	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
338	3696322621	87638	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
339	3696321583	87639	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
340	3696324343	87642	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
341	3696215957	87653	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
342	3696216970	87654	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
343	3696217853	87655	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
344	3696316613	87661	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	ERIE VIEW CT	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
345	3696316541	87662	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	ERIE VIEW CT	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
346	3696314207	87665	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
347	3696310106	87667	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	CONNEMARA CT	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
348	3696216442	87670	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
349	3696306676	87681	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
350	3696114176	87786	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
351	3696113255	87787	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
352	3696309996	88671	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
353	3696410191	88672	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
354	3696111183	89963	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
355	3696100997	89964	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
356	3696303278	89996	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	GILDHALL CT	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
357	3696308702	89998	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	GILDHALL CT	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
358	3696229750	91442	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
359	3696322452	91444	KILLIAN CROSSING OWNERS	ASSOCIATION INC	PD-R	R-30	WP-O	KILLIAN CROSSING DR	Denver	NC	C/O CSI PROPERTY MANAGEMENT	PO BOX 4810	DAVIDSON	NC	28036
360	3686904927	33479	KNOX NINA BLAIR ALEXANDER	KNOX THOMAS LELAND II	R-S	R-20	WP-O	N NC 16 BUSINESS HWY	Denver	NC	4684 N NC 16 HWY		Denver	NC	28037-7914
361	4606509148	52777	KREIER HOWARD K JR		R-T	R-30	WP-O, CRC-O	4858 STRATFORD LN	Sherrills Ford	NC	4858 STRATFORD LN		DENVER	NC	28037-8286
362	4606700641	75796	KUHR CLARK H	KUHR GINA M	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	4804 POPLAR GROVE DR		CHARLOTTE	NC	28269
363	4616106181	29706	KUKURUDA RONALD L	KUKURUDA SHELLEY M	R-SF	R-30	WP-O, CRC-O, FPM-O	5090 WATERSIDE CIR	Sherrills Ford	NC	220 E CULVERT ST		ZELIENOPLE	PA	16063
364	3696016298	85194	LADD MICHAEL	LADD KELLY	PD-R	R-30	WP-O	5787 TIPPERARY DR	Denver	NC	5787 TIPPERARY DR		Denver	NC	28037
365	3616662253	102187	LAIL CHRISTIAN WESLEY	LAIL KATIE CEARA	R-R	R-40	WP-O, ED-O	4004 WILFONG RD	Lincolnton	NC	1208 JOHNSON DR		CHERRYVILLE	NC	28021
366	3616662644	83860	LAIL HERMAN WESLEY	LAIL CHRISTIAN WESLEY	R-R	R-40	WP-O, ED-O	4012 WILFONG RD	Lincolnton	NC	1208 JOHNSON DR		CHERRYVILLE	NC	28021
367	3616662983	102188	LAIL HERMAN WESLEY		R-R	R-40	ED-O	WILFONG RD	Lincolnton	NC	5980 COHN EAKER RD		CHERRYVILLE	NC	28021
368	4605896699	32863	LYNWOOD LAKE PROJECT LLC		R-SF	R-30	WP-O, CRC-O, FPM-O	4974 LYNWOOD RD	Sherrills Ford	NC	19925 JETTON RD SUITE #201		CORNELIUS	NC	28031
369	3696410330	93183	LAMB JENNIFER L	LAMB JUSTIN M	PD-R	R-30	WP-O	4816 KILLIAN CROSSING DR	Denver	NC	4816 KILLIAN CROSSING DR		Denver	NC	28037
370	3676612858	73061	LANDRUM MARSHA SHANNON HANEY	LANDRUM DONALD GLENN	R-S	R-30		3878 ASHLAND DR	Maiden	NC	3878 ASHLAND DR		Maiden	NC	28650

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371	3646837450	54157	LANHAM EDGAR STANTON	LANHAM SHELLEY HOLMBERG	R-T	R-30		640 PDAB RD	Lincolnton	NC	640 PDAB RD		MAIDEN	NC	28650
372	4605097996	56246	LANKFORD MATTHEW		R-T	R-30	WP-O, CRC-O	CAMPGROUND RD	Denver	NC	310 WALNUT STREET		DAVIDSON	NC	28036
373	3686017940	82682	LAWING DARRELL GENE HEIRS OF		R-T	R-30		4312 LEBANON CHURCH RD	Maiden	NC	C/O MARTY LAWING	11536 FOXBRIAR LANE	FT MYERS	FL	33913
374	3696405667	72519	LAWING DUDLEY L	LAWING GEORGIA D	R-T	R-30	WP-O	6060 SANDAL CREEK LN	Denver	NC	6060 SANDAL CREEK COURT		Denver	NC	28037
375	3686015570	82683	LAWING WINIFRED HEDRICK		R-T	R-30		E NC 150 HWY	Maiden	NC	6837 E HWY 150		Maiden	NC	28650
376	3696313849	93162	LEAKS FRANKIE ANTOINE	LEAKS KIMBERLY LVSHAY BOND	PD-R	R-30	WP-O	4919 KILLIAN CROSSING DR	Denver	NC	4919 KILLIAN CROSSING DR		Denver	NC	28037
377	2676393806	12201	LEATHERMAN CALVIN EUGENE EST		R-R	R-40	WP-O	3108 DANSBURY LN	Vale	NC	3322 DANSBURY LN		Vale	NC	28168
378	2676398440	58140	LEATHERMAN EUGENE	LEATHERMAN RANDY EUGENE	R-R	R-40	WP-O	PALM TREE CHURCH RD	Vale	NC	6902 REEPS GROVE CHURCH RD		Vale	NC	28168
379	2676297466	58141	LEATHERMAN EUGENE	LEATHERMAN RANDY EUGENE	R-R	R-40	WP-O	DANSBURY LN	Vale	NC	6902 REEPS GROVE CHURCH RD		Vale	NC	28168
380	2677209058	59028	LEATHERMAN EUGENE	LEATHERMAN RANDY EUGENE	R-R	R-40	WP-O	3172 DANSBURY LN	Vale	NC	6902 REEPS GROVE CHURCH RD		Vale	NC	28168
381	2676393051	58142	LEATHERMAN RANDY EUGENE	LEATHERMAN BRANDI	R-R	R-40	WP-O	PALM TREE CHURCH RD	Vale	NC	3322 DANSBURY LANE		Vale	NC	28168
382	4616108428	32506	LEDFORD ALVIN JIMMY	LEDFORD JAN D	R-SF	R-30	WPO, CRC-O, FPM-O	8110 PENINSULA LN	Sherrills Ford	NC	8110 PENNISULA LN		Sherrills Ford	NC	28673-9249
383	3676519959	73069	LEGATUM PARTNERS LLC		R-S	R-30		3906 ASHLAND DR	Maiden	NC	PO BOX 11982		CHARLOTTE	NC	28220
384	3696514236	81828	LESTER KERMIT	LESTER JESSIE	R-T	R-30	WP-O	BOUY LN	Denver	NC	4585 BOUY LN		Denver	NC	28037-9415
385	3696010264	33246	LINK BRENDA C		R-SF	R-20	WP-O	5750 GRASSY CREEK RD	Denver	NC	5750 GRASSY CREEK RD		Denver	NC	28037
386	3686912454	33806	LITTLE LEONA M		R-S	R-20	WP-O	WRENN DR	Denver	NC	PO BOX 372		CATAWBA	NC	28609
387	4606509563	33491	LITTLE ROBERT K JR		R-T	R-30	WP-O, CRC-O	4892 STRATFORD LN	Denver	NC	141 FORUM DR		MOORESVILLE	NC	28117
388	3696113444	85215	LOCKEY ROBERT S	LOCKEY MCKENZIE W	PD-R	R-30	WP-O	5852 TIPPERARY DR	Denver	NC	5852 TIPPERARY DR		Denver	NC	28037
389	3676617977	73052	LOCKLIN LINDA L		R-S	R-30		3838 HEATHER GLEN CT	Maiden	NC	3838 HEATHER GLEN COURT		Maiden	NC	28650-8532
390	3636446630	100797	LOGOFATU ONICA I	LOGOFATU GEORGETA	R-R	R-40			Maiden	NC	1484 NULL RD		LINCOLNTON	NC	28092
391	3646541498	19106	LONGNECKER BRANDON	DUKEMAN BAILEY LOGAN	R-T	R-30		4951 MAIDEN HWY	Maiden	NC	4951 MAIDEN HWY		Maiden	NC	28650
392	3696504633	71327	LORD CARL LAMAR JR HEIRS OF	LORD CARL LAMAR III	R-T	R-30	WP-O	BOUY LN	Denver	NC	4482 BOUY LANE		Denver	NC	28037
393	3696315172	89994	LUECK KURT MICHAEL	LUECK VALERIE RAYLYNN	PD-R	R-30	WP-O	4767 KILLIAN CROSSING DR	Denver	NC	4767 KILLIAN CROSSING DR		Denver	NC	28037
394	2656293670	10263	LUTZ MARVIN L III	LUTZ THOMAS L	R-R	R-40	WP-O	OLD NC 18 RD	Lawndale	NC	2646 GOLDENROD LN		GLENVIEW	IL	60026
395	3696019417	85191	LY YUPHENG	LOR DOUA CHEE	PD-R	R-30	WP-O	4518 BURRENFORT DR	Denver	NC	4518 BURRENFORT DR		Denver	NC	28037
396	3696514135	50684	MACCABEES LLC		R-T	R-30	WP-O	4524 BOUY LN	Denver	NC	127 JOCELYN LANE APT 208		MOORESVILLE	NC	28117
397	3696508634	74016	MACHADO JAMES R		R-T	R-30	WP-O	GOLDEN OAK LN	Denver	NC	6214 GOLDEN OAK LANE		Denver	NC	28037-5443
398	3696509692	74017	MACHADO JAMES R		R-T	R-30	WP-O	6214 GOLDEN OAK LN	Denver	NC	6214 GOLDEN OAK LANE		Denver	NC	28037-5443
399	4606604863	32700	MAFFUCCI VINCENT A	MAFFUCCI LYNN S	R-T	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	299 NORMANDY RD		MOORESVILLE	NC	28117
400	3696407898	72527	MAGUIRE ROSE MARIE T		R-T	R-30	WP-O	6073 SANDAL CREEK LN	Denver	NC	6073 SANDAL CREEK LN		Denver	NC	28037
401	3696323212	87646	MAHONEY KYLE P HEIRS OF		PD-R	R-30	WP-O	4930 KILLIAN CROSSING DR	Denver	NC	4930 KILLIAN CROSSING DR		Denver	NC	28037

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402	3696119922	85857	MAIETTA STEVEN A	MAIETTA ASHLEY	PD-R	R-30	WP-O	5927 TIPPERARY DR	Denver	NC	5927 TIPPERARY DR		Denver	NC	28037
403	3626857039	18347	MALONE MAUREEN G		R-R	R-40		4026 BIGGERSTAFF RD	Maiden	NC	4026 BIGGERSTAFF RD		Maiden	NC	28650-9367
404	3696320041	87649	MANLOVE RICHARD	MANLOVE KIMBERLY	PD-R	R-30	WP-O	4939 KILLIAN CROSSING DR	Denver	NC	4939 KILLIAN CROSSING DR		Denver	NC	28037
405	3626356668	103375	MANN TIMOTHY SCOTT	MANN GLENNA G	R-SF	R-30		5001 RITCHIE RD	Lincolnton	NC	5001 RITCHIE RD		Lincolnton	NC	28092
406	3696114729	85185	MARCINIAK FAMILY TRUST	MARCINIAK JOHN P TRUSTEE	PD-R	R-30	WP-O	5875 TIPPERARY DR	Denver	NC	5875 TIPPERARY DR		Denver	NC	28037
407	3686112338	32732	MARROW JAMES PHILIP		R-T	R-30		4462 HENRY DELLINGER RD	Denver	NC	4462 HENRY DELLINGER RD		MAIDEN	NC	28650
408	2676393051	107056	MARTIN BRITTANY LYNN	MARTIN LOGAN DOUGLAS	R-R	R-40		3037 Dansbury Ln	Vale	NC	3218 Lynn Mountain RD		Vale	NC	28168
409	3686513130	2477	MARTIN MARIETTA MATERIALS		I-G	GI		N NC 16 BUSINESS HWY	Denver	NC	C/O BADEN TAX MANAGEMENT LLC	PO BOX 8040	FORT WAYNE	IN	46898-8040
410	3686600969	2714	MARTIN MARIETTA MATERIALS		I-G	GI		N NC 16 BUSINESS HWY	Denver	NC	C/O BADEN TAX MANAGEMENT LLC	PO BOX 8040	FORT WAYNE	IN	46898-8040
411	3685895679	31156	MARTIN MARIETTA MATERIALS	REAL ESTATE INVESTMENT INC	B-N	RC		N NC 16 BUSINESS HWY	Denver	NC	PO BOX 8040		FORT WAYNE	IN	46898-8040
412	3686611613	94053	MARTIN MARIETTA MATERIALS INC		I-G	GI		N NC 16 BUSINESS HWY	Denver	NC	C/O BADEN TAX MANAGMENT LLC	PO BOX 8040	FORT WAYNE	IN	46898
413	3636351459	18543	MARTIN TERESA WRIGHT	MARTIN JERRY RAY	R-R	R-40	FPM-O	SUMMEROW RD	Maiden	NC	641 SALEM CHURCH RD		Maiden	NC	28650
414	3636358237	89595	MARTIN TERESA WRIGHT	MARTIN JERRY RAY	R-R	R-40		SUMMEROW RD	Maiden	NC	641 SALEM CHURCH RD		Maiden	NC	28650
415	3696209840	88679	MARTUCCI FIORENZO	MARTUCCI SUSAN E	PD-R	R-30	WP-O	7133 GILDHALL CT	Denver	NC	7133 GILDHALL CT		Denver	NC	28037-7851
416	4605590815	33673	MASCOE WILLIAM JAMES	MASCOE SHELLIE JANAE	R-T	R-30	WP-O, CRC-O	DICK WILSON RD	Denver	NC	4846 STRATFORD LANE		Denver	NC	28037
417	3686812774	88837	MASON MARC D		R-S	R-20	WP-O	5438 WRENN DR	Denver	NC	5438 WRENN DR		Denver	NC	28037
418	3676916768	32071	MATHIS DENNIS S		R-S	R-40		4140 MATHIS LN	Maiden	NC	4140 MATHIS LANE		Maiden	NC	28650-9516
419	3676922031	32145	MATHIS ELVIN RUSSELL		R-S	R-40		4145 MATHIS LN	Maiden	NC	4145 MATHIS LN		Maiden	NC	28650
420	3676827473	54036	MATHIS ELVIN RUSSELL		R-S	R-40		E NC 150 HWY	Maiden	NC	4145 MATHIS LN		Maiden	NC	28650
421	3696417149	72530	MATTEL GOPI		R-T	R-30	WP-O	BURNHURST LN	Denver	NC	766 EL GRANADA BLVD		HALF MOON BAY	CA	94019
422	3696417258	72531	MATTEL GOPI		R-T	R-30	WP-O	BURNHURST LN	Denver	NC	766 EL GRANADA BLVD		HALF MOON BAY	CA	94019
423	3676624197	73057	MAYNARD MARK LEON		R-S	R-30		3857 HEATHER GLEN CT	Maiden	NC	3857 HEATHER GLEN CT		Maiden	NC	28650-8532
424	3666826282	58650	MCALISTER GERALD THOMAS		R-T	R-30		COUNTRY ACRES DR	Maiden	NC	2215 SHUFORD RD		LINCOLNTON	NC	28092
425	4606803451	32687	MCALLISTER JASON ALLEN	MCALLISTER FIONA CLIFFORD	R-SF	R-30	WP-O, CRC-O, FPM-O	5042 LYNWOOD RD	Sherrills Ford	NC	5042 LYNWOOD RD		Sherrills Ford	NC	28673
426	4606707114	73921	MCALLISTER JASON ALLEN	MCALLISTER FIONA CLIFFORD	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	5042 LYNWOOD RD		Sherrills Ford	NC	28673
427	4605792853	79397	MCALLISTER JASON ALLEN	MCALLISTER FIONA CLIFFORD	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	5042 LYNWOOD RD		Sherrills Ford	NC	28673

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428	4616001191	29845	MCCACHERN DAVID G	MCCACHERN MARY M	R-SF	R-30	WP-O, CRC-O, FPM-O	7218 SIGMON PENINSULA LN	Sherrills Ford	NC	PO BOX 518		TERRELL	NC	28682
429	3666921289	23420	MCCALISTER GERALD THOMAS		R-T	R-30		3986 KOLIHA LN	Maiden	NC	2215 SHUFORD RD		LINCOLNTON	NC	28092
430	3626755307	18397	MCCALL HUGH CAFFIE JR		R-R	R-40		4180 KENT ST	Maiden	NC	4180 KENT STREET		Maiden	NC	28650
431	4605597807	78451	MCDONALD AMY	SHARPE JEREMY LEE	R-T	R-30	WP-O, CRC-O	4819 STRATFORD LN	Denver	NC	3757 SUGAR HILL RD		LAWNDALE	NC	28090
432	3666820568	85242	MCKAY HUGH G III	MCKAY NANCY S	R-SF	R-30		4252 GOODSON RD	Maiden	NC	6009 S NC 16 HWY		Maiden	NC	28650
433	3666824745	85244	MCKAY HUGH G III	MCKAY NANCY S	R-SF	R-30		COUNTRY ACRES DR	Maiden	NC	6009 S NC 16 HWY		Maiden	NC	28650
434	3666825639	85245	MCKAY HUGH G III	MCKAY NANCY S	R-T	R-30		COUNTRY ACRES DR	Maiden	NC	6009 S NC 16 HWY		Maiden	NC	28650
435	3666826509	85246	MCKAY HUGH G III	MCKAY NANCY S	R-T	R-30		COUNTRY ACRES DR	Maiden	NC	6009 S NC 16 HWY		Maiden	NC	28650
436	3666826563	85247	MCKAY HUGH G III	MCKAY NANCY S	R-T	R-30		COUNTRY ACRES DR	Maiden	NC	6009 S NC 16 HWY		Maiden	NC	28650
437	3666826366	85248	MCKAY HUGH G III	MCKAY NANCY S	R-T	R-30		COUNTRY ACRES DR	Maiden	NC	6009 S NC 16 HWY		Maiden	NC	28650
438	3696802607	31573	MCPAHON ELIZABETH		R-T	R-30	WP-O	4517 CATAWBA BURRIS RD	Denver	NC	4517 CATAWBA BURRIS RD		Denver	NC	28037-8422
439	4615190906	58966	MCMICHAEL MARY K		R-SF	R-30	WP-O, CRC-O	7145 CHANNELVIEW DR	Sherrills Ford	NC	4789 SHADY MEADOW LN		DENVER	NC	28037
440	3626354698	103376	MCNEAL MICHAEL C	MCNEAL DELORES P	R-SF	R-30	WP-O	4993 RITCHIE RD	Lincolnton	NC	4993 RITCHIE RD		Lincolnton	NC	28092
441	2647915005	11454	MEDICAL WAREHOUSE LLC		R-R	R-40	WP-O	1362 CROWS RD	Lawndale	NC	139 WRANGELL DR		MOORESVILLE	NC	28117
442	3636949594	79743	MELLON AMY BETH		R-SF	R-30		3771 GLEN ARBOR DR	Maiden	NC	3771 GLEN ARBOR DR		Maiden	NC	28650
443		500231	MELVIN LEE LITTLE HEIRS	MARIE M LITTLE HEIRS	UNKNOWN	R-30	WP-O	Grassy Creek RD	Denver	NC	100 FOX SQUIRREL CT		CARY	NC	27518-2273
444	4616103238	33416	MENUDIER NICHOLAS ANDREW		R-SF	R-30	WP-O, CRC-O	5123 WATERSIDE CIR	Sherrills Ford	NC	5123 WATERSIDE CIR		SHERRILLS FRD	NC	28673-8209
445	3696016338	85193	MIDDLETON WILLIAM JAMES	MIDDLETON ELIZABETH MLASKA	PD-R	R-30	WP-O	4519 BURRENFORT DR	Denver	NC	4519 BURRENFORT DR		Denver	NC	28037
446	3696016417	85192	MIKE PALMER HOMES INC		PD-R	R-30	WP-O	BURRENFORT DR	Denver	NC	6211 DENVER INDUST PARK RD		Denver	NC	28037-7809
447	3696222005	87622	MIKE PALMER HOMES INC		PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	6211 DENVER INDUST PARK RD		Denver	NC	28037-7809
448	3696223193	87624	MIKE PALMER HOMES INC		PD-R	R-30	WP-O	TIPPERARY DR	Denver	NC	6211 DENVER INDUST PARK RD		Denver	NC	28037-7809
449	3696229578	87632	MIKE PALMER HOMES INC		PD-R	R-30	WP-O	6051 TIPPERARY DR	Denver	NC	6211 DENVER INDUST PARK RD		Denver	NC	28037-7809
450	3696213272	85863	MILETA PETER D	WILLINSKY KIMBERLY B	PD-R	R-30	WP-O	4553 KILDARE CT	Denver	NC	4553 KILDARE COURT		Denver	NC	28037
451	3686814700	32344	MILLER AARON LEE	LOWMAN BARBARA T	R-S	R-20	WP-O	5474 76 WRENN DR# 74/76	Denver	NC	5474 WRENN DR		Denver	NC	28037
452	3696411403	93182	MILLER CHRISTOPHER JAMES	MILLER JENNIFER LYNN	PD-R	R-30	WP-O	4826 KILLIAN CROSSING DR	Denver	NC	4826 KILLIAN CROSSING DR		Denver	NC	28037
453	4616106053	77252	MITCHELL ARTHUR C	MITCHELL MONICA K	R-SF	R-30	WP-O, CRC-O, FPM-O	5084 WATERSIDE CIR	Sherrills Ford	NC	5084 WATERSIDE CIRCLE		Sherrills Ford	NC	28673
454	3666721767	71253	MOBBERLEY TIMOTHY W	MOBBERLEY CINDY L	R-SF	R-30		4215 GOODSON RD	Maiden	NC	4215 GOODSON RD		Maiden	NC	28650-8237
455	3696228379	87630	MONDLOCH DENISE M		PD-R	R-30	WP-O	6043 TIPPERARY DR	Denver	NC	6043 TIPPERARY DR		Denver	NC	28037
456	3696509875	71325	MONROE EILEEN		R-T	R-30	WP-O	6213 GOLDEN OAK LN	Denver	NC	6213 GOLDEN OAK LANE		Denver	NC	28037
457	3646146560	55076	MOORE LARRY F JR	MOORE SHARON R	R-SF	R-30		3764 GLENN OAKS DR	Maiden	NC	3764 GLENN OAKS DR		Maiden	NC	28650
458	3666036313	29253	MORETZ JAMES	MORETZ DEANNA	R-T	R-30		HENLEY ST	Maiden	NC	2280 HENLEY ST		Maiden	NC	28650
459	3666026906	77653	MORETZ JAMES	MORETZ DEANNA	R-T	R-30		2280 HENLEY ST	Maiden	NC	2280 HENLEY ST		Maiden	NC	28650

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460	2676990324	59634	MORRISON JEFFREY DALE		R-T	R-30		7418 PALM TREE DR	Vale	NC	7418 PALM TREE DR		Vale	NC	28168-9111
461	3626758591	52494	MORROW HOME INVESTMENTS INC		R-R	R-40		2609 CEDARFIELD DR	Maiden	NC	2391 UNION CHURCH RD		LINCOLNTON	NC	28092
462	4606801620	31908	MORTENSON STEVEN C	MORTENSON NORMA T	R-SF	R-30	WP-O, CRC-O, FPM-O	5074 LYNWOOD RD	Sherrills Ford	NC	5074 LYNWOOD RD		Sherrills Ford	NC	28673
463	3696217160	87669	MOSS EMMITT R	MOSS NANCY J	PD-R	R-30	WP-O	6020 CONNEMARA CT	Denver	NC	6020 CONNEMARA CT		Denver	NC	28037
464	4616004242	34261	MOZEIK CARRIE L	TAYLOR JONATHAN J	R-SF	R-30	WP-O, CRC-O, FPM-O	7242 SIGMON PENINSULA LN	Sherrills Ford	NC	7242 SIGMON PENNINSULA LANE		Sherrills Ford	NC	28673
465	3626659477	18342	MR B'S ENTERPRISES INC		R-R	R-40		4244 KENT ST	Maiden	NC	3561 GASTONIA HWY		LINCOLNTON	NC	28092
466	3696214534	85862	MULCAHY SEAN P	MULCAHY LINDA	PD-R	R-30	WP-O	4562 KILDARE CT	Denver	NC	4562 KILDARE COURT		Denver	NC	28037
467	3656237575	28008	MURPHY JAMES EARL JR LIFE EST	MURPHY JUDY HENDRICK LIFE EST	R-T	R-30		4021 GRADY WILLIAMS LN	Maiden	NC	4021 GRADY WILLIAMS LANE		Maiden	NC	28650-9537
468	3696116858	85181	MURR RUSSELL D	CRAWFORD CATHERINE M	PD-R	R-30	WP-O	5895 TIPPERARY DR	Denver	NC	5895 TIPPERARY DR		Denver	NC	28037
469	4606400077	32582	MYERS CHARLES CHRISTOPHER C		R-T	R-30	WP-O	7582 CAMPGROUND RD	Denver	NC	1351 LUCINDA DR		MT PLEASANT	SC	29466
470	4606501027	30342	MYERS CHARLES CLINTON TRUST	MYERS CHARLES CLINTON TRUSTEE	R-T	R-30	WP-O, CRC-O	DICK WILSON RD	Denver	NC	1589 BAREFOOT AVE		CATAWBA	NC	28609
471	4606502161	31128	MYERS CHARLES CLINTON TRUST	MYERS CHARLES CLINTON TRUSTEE	R-T	R-30	WP-O, CRC-O	MARALANE TR	Denver	NC	1589 BAREFOOT AVE		CATAWBA	NC	28609
472	4605499935	31760	MYERS CHARLES CLINTON TRUST		R-T	R-30	WP-O, CRC-O	4811 DICK WILSON RD	Denver	NC	1589 BAREFOOT AVE		CATAWBA	NC	28609
473	4606503268	34826	MYERS CHARLES CLINTON TRUST	MYERS CHARLES CLINTON TRUSTEE	R-T	R-30	WP-O, CRC-O	4827 MARALANE TR	Denver	NC	1589 BAREFOOT AVE		CATAWBA	NC	28609
474	4605592939	53721	MYERS CHARLES CLINTON TRUST		R-T	R-30	WP-O, CRC-O	DICK WILSON RD	Denver	NC	1589 BAREFOOT AVE		CATAWBA	NC	28609
475	4605592868	56296	MYERS CHARLES CLINTON TRUST		R-T	R-30	WP-O, CRC-O	DICK WILSON RD	Denver	NC	1589 BAREFOOT AVE		CATAWBA	NC	28609
476	2676596172	12751	NANCE VICKIE GAIL RUDISILL	SHILLITO REBECCA DIANE	R-R	R-40	WP-O	PALM TREE CHURCH RD	Vale	NC	3248 WEIDNER RD		Newton	NC	28658
477	2676992412	59636	NAPOLIS ALEXANDER	YEAGER TYESHA	R-T	R-30		7402 PALM TREE DR	Vale	NC	17031 HARMONY DR		HUDSON	FL	34667
478	3676526138	73075	NARTKER CHARLES RAYMOND	NARTKER CONSTANCE JOLEEN	R-S	R-30		ASHLAND DR	Maiden	NC	3945 ASHLAND DR		Maiden	NC	28650
479	3636830809	88515	NC Department of Transportation		R-R	R-40		NULL RD	Vale	NC	499 ROPER DR		LINCOLNTON	NC	28092
480	3686118863	83711	NC DEPT OF TRANSPORTATION		R-T	R-30	MUC-O	E NC 150 HWY	Denver	NC	840 WALLACE GROVE DR		SHELBY	NC	28150
481	3676529108	73071	NC PROPERTIES I LLC		R-S	R-30		ASHLAND DR	Maiden	NC	15720 BRIXHAM HILL AVE	SUITE 300	CHARLOTTE	NC	28277
482	3686110813	29914	NEAL PAUL DAVID JR		R-T	R-30		6941 E NC 150 HWY	Maiden	NC	6941 E NC 150 HWY		Maiden	NC	28650-0000
483	3686028147	50671	NEAL PAUL DAVID JR		R-T	R-30		E NC 150 HWY	Maiden	NC	6941 E NC 150 HWY		Maiden	NC	28650-0000
484	4616103130	29708	NEHORAI DAVID	NEHORAI NICOLE	R-SF	R-30	WP-O, CRC-O	WATERSIDE CIR	Sherrills Ford	NC	5071 WATERSIDE CIRCLE		Sherrills Ford	NC	28673

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485	3696117639	85865	NEITZKE JAMES DONALD	NEITZKE VALERIE ANN	PD-R	R-30	WP-O	4613 KILDARE CT	Denver	NC	4613 KILDARE COURT		Denver	NC	28037
486	3606161603	13893	NEWTON RANDY GENE HEIRS OF		R-R	R-40		GILBERT HILTON RD	Vale	NC	2024 LEXINGTON ST		BELMONT	NC	28012-3786
487	3606175032	75494	NEWTON RANDY GENE HEIRS OF		R-R	R-40		5610 GILBERT HILTON RD	Vale	NC	2024 LEXINGTON ST		BELMONT	NC	28012-3786
488	3696311932	87650	NIETERS DANA JORDAN		PD-R	R-30	WP-O	4931 KILLIAN CROSSING DR	Denver	NC	4931 KILLIAN CROSSING DR		Denver	NC	28037
489	4606501512	33394	NOLEN DAVID SCOTT	NOLEN CAROL ANN	R-T	R-30	WP-O	7716 CAMPGROUND RD	Denver	NC	7716 CAMPGROUND RD		Denver	NC	28037
490	3686917308	31006	NSTI PROPERTIES LLC		R-S	R-20	WP-O	5597 99 WRENN DR	Denver	NC	2619 ANDREW POINT DR		Denver	NC	28037
491	4606805225	31150	OFFUTT REBECCA SUE	SIMMONS JOSEPH AUSTIN	R-SF	R-30	WP-O, CRC-O, FPM-O	5020 LYNWOOD RD	Sherrills Ford	NC	5020 LYNWOOD RD		Sherrills Ford	NC	28673
492	3696111376	85213	ONEILL DARREN W		PD-R	R-30	WP-O	5832 TIPPERARY DR	Denver	NC	5832 TIPPERARY DR		Denver	NC	28037
493	3696011015	85199	ORACION ALLAN M	ORACION LAURIE S	PD-R	R-30	WP-O	5727 TIPPERARY DR	Denver	NC	5727 TIPPERARY DR		Denver	NC	28037
494	3696500634	72524	ORRELL STEVE		R-T	R-30	WP-O	6101 SANDAL CREEK LN	Denver	NC	681 ROCKY POINT RD		WILKESBORO	NC	28697
495	4606505590	34827	P&P LAND HOLDINGS LLC		R-T	R-30	WP-O	MARALANE TR	Denver	NC	PO BOX 1030		SHELBY	NC	28150
496	4606507531	53710	P&P LAND HOLDINGS LLC		R-T	R-30	WP-O	4891 STRATFORD LN	Denver	NC	PO BOX 1030		SHELBY	NC	28150
497	3686917361	53230	PARK SLOPE CAPITAL LLC		R-S	R-20	WP-O	5605 07 WRENN DR	Denver	NC	294 TREETOPS DR		STANLEY	NC	28164
498	3646144615	18468	PARKER GAIL PROPST		R-SF	R-30		3765 GLENN OAKS DR	Maiden	NC	3765 GLENN OAKS DR	PO BOX 724	Maiden	NC	28650-0724
499	3696111207	85212	PARKER KRISTIN R	DARDEN KAREN L	PD-R	R-30	WP-O	5822 TIPPERARY DR	Denver	NC	5822 TIPPERARY DR		Denver	NC	28037
500	3636748361	16244	PARKER MARK STAMEY	PARKER TOM	R-R	R-40		1180 NULL RD	Lincolnton	NC	446 ST MATTHEWS CHURCH RD		Lincolnton	NC	28092
501	3626454624	103319	PARKER RONALD L	PARKER JAMES E	R-SF	R-30		RITCHIE RD	Lincolnton	NC	7063 STARTOWN RD		MAIDEN	NC	28650
502	3646540307	103877	PARKER STEPHEN		R-T	R-30		HARTZOGE LN	Maiden	NC	148 HARTZOGE LN		Maiden	NC	28650
503	3686918481	31010	PATTON JOSEPH M	PATTON ELIZABETH B	R-S	R-20	WP-O	5745 47 GRASSY CREEK RD	Denver	NC	2030 LEXINGTON ST		BELMONT	NC	28012
504	3686918215	53481	PATTON JOSEPH M	PATTON ELIZABETH B	R-S	R-20	WP-O	5725 27 GRASSY CREEK RD	Denver	NC	2030 LEXINGTON ST		BELMONT	NC	28012
505	3676614828	73060	PAULEY JOSEPH MICHAEL	PAULEY ELIZABETH HARTMAN	R-S	R-30		3858 ASHLAND DR	Maiden	NC	3858 ASHLAND DR		Maiden	NC	28650
506	4616107201	32216	PENDLETON LESSY S		R-SF	R-30	WP-O, CRC-O, FPM-O	5094 WATERSIDE CIR	Sherrills Ford	NC	PO BOX 285		LINCOLNTON	NC	28093-0285
507	3696808388	93111	PERKINS KATHY BARKER		R-T	R-30	WP-O	4542 CATAWBA BURRIS RD	Denver	NC	4542 CATAWBA BURRIS RD		Denver	NC	28037
508	3696329011	93177	PERKINS RICHARD B		PD-R	R-30	WP-O	4894 KILLIAN CROSSING DR	Denver	NC	4894 KILLIAN CROSSING DR		Denver	NC	28037
509	4606402272	74900	PETTIT IKE EDWARD		R-T	R-30	WP-O	7624 CAMPGROUND RD	Denver	NC	7624 CAMPGROUND RD		Denver	NC	28037-0000
510	4606504625	29547	PHILLIPS FAMILY ASSET	MANAGEMENT LLC	R-T	R-30	WP-O	7748 CAMPGROUND RD	Denver	NC	7472 WATERSIDE LOOP		Denver	NC	28037
511	4606506080	72074	PHILLIPS MARVIN J	PHILLIPS NANCY	R-T	R-30	WP-O, CRC-O	STRATFORD LN	Denver	NC	4684 STRATFORD LN		Denver	NC	28037-8284
512	3696502736	54001	PITMAN TERRY DEAN		R-T	R-30	WP-O	4495 BOUY LN	Denver	NC	PO BOX 946		Denver	NC	28037-0946
513	3646145378	18423	POLINSKI MARY HULLENDER		R-SF	R-30		3754 GLENN OAKS DR	Maiden	NC	3754 GLENN OAKS DR		Maiden	NC	28650
514	4606500264	32148	POOVEY ARNOLD D	POOVEY LINDA (WITHERSPOON)	R-T	R-30	WP-O, CRC-O	DICK WILSON RD	Denver	NC	3257 BETHANY CHURCH RD		CLAREMONT	NC	28610

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515	3696112740	85187	POPE WILLIAM LEON	POPE HELEN QIN	PD-R	R-30	WP-O	5855 TIPPERARY DR	Denver	NC	5855 TIPPERARY DR		Denver	NC	28037
516	2647918503	10674	POTTER RODGER D	POTTER BONNIE L	R-R	R-40	WP-O	1456 CROWS RD	Lawndale	NC	1456 CROWS RD		Lawndale	NC	28090-8271
517	2676898260	59632	POWELL MARY WOOD HEIRS OF		R-T	R-30		7450 PALM TREE DR	Vale	NC	6618 W NC 27 HWY		Vale	NC	28168
518	2676899247	59633	POWELL MARY WOOD HEIRS OF		R-T	R-30		7432 PALM TREE DR	Vale	NC	6618 W NC 27 HWY		Vale	NC	28168
519	2686471913	70453	PRESCOTT LARRY T	PRESCOTT DONNA	R-SF	R-30		3500 TRINITY CHURCH RD	Vale	NC	3500 TRINITY CHURCH RD		Vale	NC	28168
520	2686482562	84020	PRESCOTT LARRY T	PRESCOTT DONNA	R-SF	R-30		TRINITY CHURCH RD	Vale	NC	3500 TRINITY CHURCH RD		Vale	NC	28168
521	2696763982	13094	PROCTOR JAMES A REVOCABLE	LIVING TRUST	R-R	R-40		4681 BEAGLE CLUB RD	Vale	NC	5365 MACEDONIA CHURCH RD		Vale	NC	28168
522	3686112565	31601	PURSUIT CHURCH DENVER		R-T	R-30	MUC-O	6932 E NC 150 HWY	Denver	NC	PO BOX 813		Denver	NC	28037
523	3696502525	71367	PYATT TAMARA R	SHERRILL TYRESE D	R-T	R-30	WP-O	4469 BOUY LN	Denver	NC	4291 MAJESTY CT		LINCOLNTON	NC	28092-9405
524	3676713761	100719	QUACKENBUSH PAUL W	QUACKENBUSH KRISTIN NICOLE	R-S	R-40		TYSON CT	Maiden	NC	3047 TYSON CT		Maiden	NC	28650
525	3696314693	87660	QUASNY LIVING TRUST THE	QUASNY JEFFREY J CO-TRUSTEE	PD-R	R-30	WP-O	6065 ERIE VIEW CT	Denver	NC	6065 ERIE VIEW COURT		Denver	NC	28037
526	4615192655	32727	RADER FAMILY TRUST	RADER CHARLES W TRUSTEES	R-SF	R-30	WP-O, CRC-O, FPM-O	BEACHSIDE PL	Sherrills Ford	NC	PO BOX 1076		CORNELIUS	NC	28031
527	3656339756	86242	RADKE DAVID JACOB		R-T	R-30		4233 BLAIR RD	Maiden	NC	4233 BLAIR RD		Maiden	NC	28650
528	3656032776	23885	RADKE MARK DAVID		R-T	R-30		816 IVEY CHURCH RD	Lincolnton	NC	PO BOX 464		NEWTON	NC	28658
529	3656134324	25271	RADKE MARK DAVID		R-T	R-30		IVEY CHURCH RD	Maiden	NC	PO BOX 464		NEWTON	NC	28658
530	3656131848	25275	RADKE MARK DAVID		R-T	R-30		IVEY CHURCH RD	Maiden	NC	PO BOX 464		NEWTON	NC	28658
531	3646938769	59934	RADKE MARK DAVID		R-T	R-30		IVEY CHURCH RD	Lincolnton	NC	PO BOX 464		NEWTON	NC	28658
532	3646938992	59935	RADKE MARK DAVID		R-T	R-30		IVEY CHURCH RD	Maiden	NC	PO BOX 464		NEWTON	NC	28658
533	3656430692	86243	RALPH CAPURSO CREDIT SHELTER	TRUST	R-T	R-30		BLAIR RD	Maiden	NC	115 SOUTH OCEAN AVE		BAY PORT	NY	11705-2213
534	2696961469	15378	RANDALL JAYSON MICHAEL		R-R	R-40		5854 GILBERT HILTON RD	Vale	NC	5854 GILBERT HILTON RD		Vale	NC	28168
535	2696878404	87988	RANDALL RYAN A		R-R	R-40		MACEDONIA CHURCH RD	Vale	NC	5249 MACEDONIA CHURCH RD		Vale	NC	28168
536	3686719941	33674	RANSFORD PROPERTIES INC		R-S	R-20	WP-O	5410 12 WRENN DR	Denver	NC	3514 NC 150 HWY		LINCOLNTON	NC	28092
537	3686916424	31494	RANSFORD PROPERTIES LLC		R-S	R-20	WP-O	5589 91 WRENN DR	Denver	NC	3514 NC 150 HWY		LINCOLNTON	NC	28092
538	3696018587	85190	RASHIDI SHARON		PD-R	R-30	WP-O	4526 BURRENTFORT DR	Denver	NC	4526 BURRENTFORT DR		Denver	NC	28037
539	3696602601	74018	RAYFIELD JAMES G	RAYFIELD ROBERT J	R-T	R-30	WP-O	6310 BURNHURST LN	Denver	NC	4327 SOUTH OLIVERS CROSSRD		MAIDEN	NC	28650
540	3696303798	88669	REINE ALDEN H JR		PD-R	R-30	WP-O	4726 KILLIAN CROSSING DR	Denver	NC	4726 KILLIAN CROSSING DR		Denver	NC	28037
541	3626159966	58292	RELIABLE HOME CONTRACTING LLC		R-R	R-40	WP-O	HERTER RD	Lincolnton	NC	4481 HERTER RD		Lincolnton	NC	28092
542	3626250824	72225	RELIABLE HOME CONTRACTING LLC		R-R	R-40	WP-O	4511 HERTER RD	Lincolnton	NC	4481 HERTER RD		Lincolnton	NC	28092
543	3696507896	74010	REYNOLDS ROBERT	REYNOLDS MARY JANE	R-T	R-30	WP-O	GOLDEN OAK LN	Denver	NC	6181 GOLDEN OAKS LANE		Denver	NC	28037

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544	3696506831	74011	REYNOLDS ROBERT	REYNOLDS MARY JANE	R-T	R-30	WP-O	GOLDEN OAK LN	Denver	NC	6181 GOLDEN OAKS LANE		Denver	NC	28037
545	3696506603	74012	REYNOLDS ROBERT	REYNOLDS MARY JANE	R-T	R-30	WP-O	6181 GOLDEN OAK LN	Denver	NC	6181 GOLDEN OAKS LANE		Denver	NC	28037
546	2686778837	88085	RHYNE RICKY WAYNE		R-SF	R-30		6837 GILBERT SAIN RD	Vale	NC	6777 GILBERT SAIN RD		Vale	NC	28168
547	3606564848	13878	RICE MICHAEL		R-R	R-40		3889 CANSLER RD	Vale	NC	9320 REEPSVILLE RD		Vale	NC	28168
548	3686812534	51485	RICHARD HAZELINE A		R-S	R-20	WP-O	4820 22 N NC 16 BUSINESS HWY	Denver	NC	3293 LEE LAWING RD		LINCOLNTON	NC	28092
549	4606509046	50672	RICHARD ROBIN L		R-T	R-30	WP-O, CRC-O	4846 STRATFORD LN	Sherrills Ford	NC	3145 LEE LAWING RD		LINCOLNTON	NC	28092
550	2676190573	10636	RICHTER JOAN LIFE ESTATE		R-R	R-40	WP-O	DAISY TR	Vale	NC	1384 19TH AVE NE		HICKORY	NC	28601
551	2676096981	88507	RICHTER JOAN LIFE ESTATE		R-R	R-40	WP-O	DAISY TR	Vale	NC	1384 19TH AVE NE		HICKORY	NC	28601
552	2696372512	88214	RIDDLE MARK MARTIN	RIDDLE FE EDEJER	R-R	R-40		LINCOLN GILBERT RD	Vale	NC	4627 GILBERT RD		Vale	NC	28168-8727
553	2696372512	500626	RIDDLE MARK MARTIN	RIDDLE F E Edejer	R-R	R-40		GILBERT RD	Vale	NC	4626 GILBERT RD		Vale	NC	28168-8727
554	3696408860	72526	RIFFLE NELSON	INGLE BRANDY	R-T	R-30	WP-O	6081 SANDAL CREEK LN	Denver	NC	6081 SANDAL CREEK CT		Denver	NC	28037-5434
555	2677009123	74202	ROBERTS LEE D	ROBERTS AMANDA I	R-R	R-40	WP-O	2972 DAISY TR	Vale	NC	2972 DAISY TRL		Vale	NC	28168
556	3696215617	89973	ROBERTS LISA S		PD-R	R-30	WP-O	4614 KILLIAN CROSSING DR	Denver	NC	4614 KILLIAN CROSSING DR		Denver	NC	28037
557	3676027980	58691	ROBINETTE SAMUEL MATTHEW		R-S	R-30		3633 ANDERSON MOUNTAIN RD	Maiden	NC	21033 TORRENCE CHAPEL RD		CORNELIUS	NC	28031
558	4606404300	78414	ROBINSON JON		R-T	R-30	WP-O	7640 CAMPGROUND RD	Denver	NC	7640 CAMPGROUND RD		Denver	NC	28037
559	3696219007	87668	ROBINSON KATRINA	ROBINSON JOSHUA	PD-R	R-30	WP-O	6026 CONNEMARA CT	Denver	NC	6026 CONNEMARA COURT		Denver	NC	28037
560	3606776227	72155	ROBINSON MARK M		R-R	R-40		3969 LADYBUG LN	Vale	NC	3969 CANSLER RD		Vale	NC	28168
561	3606763799	79507	ROBINSON MARK M		R-R	R-40		LADYBUG LN	Vale	NC	3969 CANSLER RD		Vale	NC	28168
562	3696228489	87631	RODAHAFFER JOHN	RODAHAFFER KIMBERLY CLARK	PD-R	R-30	WP-O	6047 TIPPERARY DR	Denver	NC	6047 TIPPERARY DR		Denver	NC	28037
563	3646142480	18537	ROGERS WILLIAM G	ROGERS MICHELLE A	R-SF	R-30		3741 GLENN OAKS DR	Maiden	NC	3741 GLEN OAKS DR		Maiden	NC	28650
564	3616667414	89051	ROLLINS BRIAN T	ROLLINS JANE LIMONE	R-R	R-40	WP-O, ED-O	WILFONG RD	Lincolnton	NC	4010 NC HWY 182		Lincolnton	NC	28092
565	3696320346	87643	ROLLINS JACKSON PRICE	ROLLINS REBECCA MATTHEWS	PD-R	R-30	WP-O	6046 TIPPERARY DR	Denver	NC	6046 TIPPERARY DR		Denver	NC	28037
566	4605699689	79398	ROMEO MICHAEL S	ROMEO ALLISON H	R-SF	R-30	WP-O, CRC-O	4757 LYNWOOD RD	Sherrills Ford	NC	4757 LYNWOOD RD		Sherrills Ford	NC	28673-8203
567	2676495312	11784	RUDISILL SHELDON M		R-R	R-40	WP-O	7648 PALM TREE CHURCH RD	Vale	NC	7648 PALM TREE CH RD		Vale	NC	28168
568	2676695201	81821	RUDISILL SHELDON MILES	RUDISILL NATHAN ASHLEY	R-R	R-40	WP-O	PALM TREE CHURCH RD	Vale	NC	7648 PALM TREE CH RD		Vale	NC	28168
569	2676495312	500717	RUDISILL SHELDON MILES		R-R	R-40	WP-O	Palm Tree Road	Vale	NC	7648 PALM TREE CH RD		Vale	NC	28168
570	3686713470	50199	S D MANAGEMENT PARTNERS LLC		I-G	GI		4921 N NC 16 BUSINESS HWY	Denver	NC	2958 N OLIVERS CROSS RD		NEWTON	NC	28658
571	3626659630	18394	SADLER ELISA DAWN	GRYDER GARY WAYNE	R-R	R-40		KENT ST	Maiden	NC	4264 KENT ST		Maiden	NC	28650

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572	3686912022	31862	SAHA INTERNATIONAL CORP		B-G	HC	WP-O, MUC-O	N NC 16 BUSINESS HWY	Denver	NC	3517 HAYDEN DR		CHARLOTTE	NC	28269-1240
573	3686912191	51462	SAHA INTERNATIONAL CORP		B-G	HC	WP-O, MUC-O	4732 N NC 16 BUSINESS HWY	Denver	NC	3517 HAYDEN DR		CHARLOTTE	NC	28269-1240
574	2667205244	74248	SAI4US LLC		B-G	HC	WP-O		Vale	NC	8622 EVERWOOD AVE		HUNTERSVILLE	NC	28078-5162
575	3676615846	73059	SALAZAR ABDIEL OLIVIO		R-S	R-30		3844 ASHLAND DR	Maiden	NC	3844 ASHLAND DR		Maiden	NC	28650
576	3686717298	31266	SALTER RANDOLPH L	SALTER ANGELA W	I-G	GI	WP-O	4879 N NC 16 BUSINESS HWY	Denver	NC	4879 N NC 16 HWY		Denver	NC	28037
577	4616102420	31717	SAWYER THOMAS A	SAWYER RHONDA J	R-SF	R-30	WP-O, CRC-O	5141 WATERSIDE CIR	Sherrills Ford	NC	5141 WATERSIDE CIRCLE		Sherrills Ford	NC	28673-8209
578	3686815682	2444	SCHMITT RICHARD W JR		R-S	R-20	WP-O	5492 WRENN DR	Denver	NC	5492 WRENN DR		Denver	NC	28037
579	3686814685	33209	SCHMITT RICHARD W JR		R-S	R-20	WP-O	WRENN DR	Denver	NC	5492 WRENN DR		Denver	NC	28037
580	3636449771	15508	SCHNITZLER JOHN Kenneth		R-R	R-40		3926 SUMMEROW RD	Maiden	NC	3926 SUMMEROW RD		Maiden	NC	28650
581	4606500439	31806	SCHOENEFELD FRED K	PAVONA JOANN	R-T	R-30	WP-O	7706 CAMPGROUND RD	Denver	NC	628 HULLS GROVE CH RD		VALE	NC	28168
582	3626158814	58395	SCHRONCE SHERI TUTHEROW		R-R	R-40	WP-O		Lincolnton	NC	4499 HERTER RD		Lincolnton	NC	28092-6845
583	3656638373	78208	SCHRUM JESSICA E		R-T	R-30		4050 BENNY SHRUM LN	Maiden	NC	4885 BUFFALO SHAOLS RD		Maiden	NC	28650
584	3696217377	87672	SEAGLE SHANE	SEAGLE KIMBERLY A	PD-R	R-30	WP-O	6021 CONNEMARA CT	Denver	NC	6021 CONNEMARA CT		Denver	NC	28037-7840
585	3696504930	53990	SHACKS TAMARA HERRERA	SHACKS WESLEY GORDON	R-T	R-30	WP-O	4496 BOUY LN	Denver	NC	4496 BOUY LANE		Denver	NC	28037
586	4615194846	31645	SHAH MANISH V	SHAH KATIE B	R-SF	R-30	WP-O, CRC-O, FPM-O	5044 BEACHSIDE PL	Sherrills Ford	NC	5044 BEACHSIDE PLACE		Sherrills Ford	NC	28673
587	3696315510	87663	SHAMEL ANGELA	RUDISILL LANCE	PD-R	R-30	WP-O	ERIE VIEW CT	Denver	NC	6064 ERIE VIEW CT		Denver	NC	28037-7837
588	3646934563	54156	SHAW BRUCE W		R-T	R-30		PDAB RD	Lincolnton	NC	1110 25TH STREET NE		HICKORY	NC	28601
589	3646941481	26391	SHAW RICHARD D		R-T	R-30		618 PDAB RD	Maiden	NC	518 REDAB RD		Maiden	NC	28650-9532
590	3696116568	85218	SHEPPARD ASHLEY MARIE AKA	SHEPPARD JUSTIN LAWRENCE	PD-R	R-30	WP-O	5882 TIPPERARY DR	Denver	NC	5882 TIPPERARY DR		Denver	NC	28037
591	3626259538	103378	SHERARD ROBERT CECIL JR	SHERARD JENNIFER B	R-SF	R-30	WP-O	4458 HERTER RD	Lincolnton	NC	PO BOX 181		Lincolnton	NC	28093
592	3606779160	79506	SHOOK SHARON R		R-R	R-40		LADYBUG LN	Vale	NC	4989 LADYBUG LN		Vale	NC	28168-5752
593	3606760253	13924	SHOOK SHARON ROBINSON LIFE EST		R-R	R-40		4989 LADYBUG LN	Vale	NC	4989 LADY BUG LN		Vale	NC	28168-5752
594	3656539514	59954	SHRUM FAMILY CEMETARY		R-T	R-30		BUFFALO SHOALS RD	Maiden	NC	C/O BENJAMIN SHRUM	4050 BENNY SHRUM LANE	Maiden	NC	28650
595	3656732412	25647	SHRUM JESSICA ELAINE		R-T	R-30		4022 BENNY SHRUM LN	Maiden	NC	4885 BUFFALO SHOALS RD		Maiden	NC	28650
596	3696902200	29549	SHUFORD WILLIAM S	SHUFORD ELIZABETH	R-T	R-30	WP-O	CATAWBA BURRIS RD	Denver	NC	5196 CATAWBA BURRIS RD		Denver	NC	28037

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597	3696904571	33646	SHUFORD WILLIAM S	SHUFORD ELIZABETH	R-T	R-30	WP-O	CATAWBA BURRIS RD	Denver	NC	5196 BURRIS RD		Denver	NC	28037
598	2657829001	78944	SHULL JEANETTE W		R-R	R-40		2264 BESSIE WILLIS LN	Vale	NC	2264 BESSIE WILLIS LN		Vale	NC	28168-0000
599	3696310304	87673	SIDES CORY E	SIDES TANYA M	PD-R	R-30	WP-O	6031 CONNEMARA CT	Denver	NC	6031 CONNEMARA COURT		Denver	NC	28037
600	3676620155	73067	SIGMON BOBBY	SIGMON KIMBERLY	R-S	R-30		3789 LYNNVIEW CT	Maiden	NC	3789 LYNN VIEW CT		Maiden	NC	28650
601	4605891673	79404	SIGMON KERMIT MEEKIN JR	SIGMON ANN MIDDLETON	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	7857 BARKLEY RD		Sherrills Ford	NC	28673
602	4605893715	79405	SIGMON KERMIT MEEKIN JR	SIGMON ANN MIDDLETON	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	7857 BARKLEY RD		Sherrills Ford	NC	28673
603	4605893995	79406	SIGMON KERMIT MEEKIN JR	SIGMON ANN MIDDLETON	R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	7857 BARKLEY RD		Sherrills Ford	NC	28673
604	3696401851	79715	SIGMON MELISSA ANN		R-T	R-30	WP-O	4529 TURNER BROTHERS WAY	Denver	NC	4529 TURNER BROTHERS WAY		Denver	NC	28037
605	3686909837	85201	SILVA JAMIE M	SILVA MICHELLE L	PD-R	R-30	WP-O	5715 TIPPERARY DR	Denver	NC	5715 TIPPERARY DR		Denver	NC	28037-7581
606	2676092659	88506	SINATRA DEDE		R-R	R-40	WP-O	2956 DAISY TR	Vale	NC	3849 FAIRLADY LN		INDIAN LAND	SC	29707
607	3606664895	78011	SMITH BRIAN S	SMITH KRISTY L	R-R	R-40		3920 CANSLER RD	Vale	NC	3920 CANSLER RD		Vale	NC	28168
608	3696318416	93169	SMITH JOSHUA DAVID	HART KATHERINE MICHELLE	PD-R	R-30	WP-O	4869 KILLIAN CROSSING DR	Denver	NC	4869 KILLIAN CROSSING DR		Denver	NC	28037
609	4606801593	32984	SMITH SUZANN		R-SF	R-30	WP-O, CRC-O	5064 LYNWOOD RD	Sherrills Ford	NC	5064 LYNWOOD RD		Sherrills Ford	NC	28678-8206
610	3656633671	71214	SPEARS EVA MAE S (THOMPSON)		R-T	R-30		4005 BENNY SHRUM LN	Maiden	NC	4005 BENNY SHRUM LN		Maiden	NC	28650-9545
611	3696316248	93171	SPEIDEL DANIELLE MORA	MCDOWELL WILLIAM HENRY	PD-R	R-30	WP-O	4797 KILLIAN CROSSING DR	Denver	NC	4797 KILLIAN CROSSING DR		Denver	NC	28037
612	3686818515	32434	SPIRAKIS GUS N	SPIRAKIS MARIA	R-S	R-20	WP-O	5508 10 WRENN DR	Denver	NC	7383 LATHAM WAY		Denver	NC	28037
613	3686816569	30702	SPIRAKIS GUS N LIFE ESTATE		R-S	R-20	WP-O	5502 04 WRENN DR	Denver	NC	7383 LATHAM WAY		Denver	NC	28037
614	3696325190	93174	ST JEAN ZACHARY	ST JEAN KRESTA	PD-R	R-30	WP-O	4912 KILLIAN CROSSING DR	Denver	NC	4912 KILLIAN CROSSING DR		Denver	NC	28037
615	3676029407	25373	STEPHAN THOMAS		R-S	R-30		3617 ANDERSON MOUNTAIN RD	Maiden	NC	3617 ANDERSON MOUNTAIN RD		Maiden	NC	28650
616	4605897805	30823	STEWART PAUL B LIFE ESTATE		R-SF	R-30	WP-O, CRC-O, FPM-O	4988 LYNWOOD RD	Sherrills Ford	NC	4953 SHADY MEADOW LANE		DENVER	NC	28037
617	3676516942	73077	STONE LINDA JUNE	BIAS SHEILA LEE	R-S	R-30		3927 ASHLAND DR	Maiden	NC	3927 ASHLAND DR		Maiden	NC	28650-8231
618	3696110589	85189	STOTT CORRIE E	STOTT ALISON W	PD-R	R-30	WP-O	5835 TIPPERARY DR	Denver	NC	5835 TIPPERARY DR		Denver	NC	28037
619	3686812271	2286	STRAIGHT EDGE BUILDERS LLC		I-G	GI	WP-O	4837 N NC 16 BUSINESS HWY	Denver	NC	PO BOX 314		Denver	NC	28037
620	4606505791	30430	STRIMPEL ANTHONY J	STRIMPEL KIM L	R-T	R-30	WP-O	7766 CAMPGROUND RD	Denver	NC	7766 CAMPGROUND RD		Denver	NC	28037-8885
621	3666821775	85241	STRONG LEIGH ANNE	TAYLOR AVALON C E	R-SF	R-30		4258 GOODSON RD	Maiden	NC	4258 GOODSON RD		Maiden	NC	28650
622	4616007297	58965	STRYKER CARL R	STRYKER BRENDA A	R-SF	R-30	WP-O, CRC-O	7105 CHANNELVIEW DR	Sherrills Ford	NC	7105 CHANNELVIEW DR		Sherrills Ford	NC	28673
623	3676627277	73054	STYER WAYNE A		R-S	R-30		3856 HEATHER GLEN CT	Maiden	NC	3856 HAETHER GLEN DR		Maiden	NC	28650
624	3696312944	89995	SULLIVAN THOMAS P	SULLIVAN ANN E	PD-R	R-30	WP-O	4925 KILLIAN CROSSING DR	Denver	NC	4925 KILLIAN CROSSING DR		Denver	NC	28037
625	3666528208	92373	SUMMERVILLE MARCELL T		R-SF	R-30		GOODSON RD	Maiden	NC	4147 GOODSON RD		Maiden	NC	28650
626	3666627322	27596	SUMMERVILLE PHILLIP D	SUMMERVILLE MARCEL	R-SF	R-30		4147 GOODSON RD	Maiden	NC	4147 GOODSON RD		Maiden	NC	28650-8201
627	3666624774	27598	SUMMERVILLE PHILLIP D	SUMMERVILLE MARCEL	R-SF	R-30		GOODSON RD	Maiden	NC	4147 GOODSON RD		Maiden	NC	28650-8201
628	3696318161	93185	TAILLON FAMILY TRUST	TAILLON JUSTIN R TRUSTEES	PD-R	R-30	WP-O	4796 KILLIAN CROSSING DR	Denver	NC	4796 KILLIAN CROSSING DR		Denver	NC	28037
629	3695896582	31203	TATUM PHILLIP E	TATUM MARLENE	R-T	R-30	WP-O	4538 CATAWBA BURRIS RD	Denver	NC	PO BOX 323		Denver	NC	28037-0323
630	3696808100	31210	TATUM PHILLIP E	TATUM MARLENE	R-T	R-30	WP-O	CATAWBA BURRIS RD	Denver	NC	PO BOX 323		Denver	NC	28037-0323

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631	3686911224	86204	TEG INVESTMENTS LLC		B-G	HC	WP-O, MUC-O	N NC 16 BUSINESS HWY	Denver	NC	7407 BAY COVE COURT		Denver	NC	28037
632	4606405313	30044	TEMPLIN GARY PAUL	TEMPLIN JACQUELINE	R-T	R-30	WP-O	7650 CAMPGROUND RD	Denver	NC	4656 LITTLE CREEK DR		Denver	NC	28037
633	4606406322	34628	TEMPLIN GARY PAUL	TEMPLIN JACQUELINE	R-T	R-30	WP-O	7662 CAMPGROUND RD	Denver	NC	4656 LITTLE CREEK DR		Denver	NC	28037
634	3686712159	88675	THOMAS CONCRETE OF CAROLINA IN		I-G	GI		RACING DR	Denver	NC	2500 CUMBERLAND PKWAY STE 200		ATLANTA	GA	20339
635	3626752424	18363	THOMAS JAMIE MICHAEL	THOMAS CAROL COOK	R-R	R-40		DEERFIELD DR	Maiden	NC	4191 DEERFIELD DR		Maiden	NC	28650
636	3686815088	33816	TILTON RAYMOND		B-N	RC		4803 N NC 16 BUSINESS HWY	Denver	NC	2101 HILLSIDE AVE		NEW HYDE PARK	NY	11040
637	3696229107	87647	TRIBBY MICHAEL WILLIAM	TRIBBY SUSAN LEE	PD-R	R-30	WP-O	6032 TIPPERARY DR	Denver	NC	6032 TIPPERARY DR		Denver	NC	28037
638	3676624094	73058	TRIERWEILER ROBERT P		R-S	R-30		3847 HEATHER GLEN CT	Maiden	NC	3847 HEATHER GLEN CT		Maiden	NC	28650-0000
639	3696317850	93166	TRIPLETT ROSS J		PD-R	R-30	WP-O	4895 KILLIAN CROSSING DR	Denver	NC	4895 KILLIAN CROSSING DR		Denver	NC	28037
640	3696326099	93175	TRIPP BERNARD A	TRIPP CHRISTY R	PD-R	R-30	WP-O	4906 KILLIAN CROSSING DR	Denver	NC	4906 KILLIAN CROSSING DR		Denver	NC	28037
641	3676818594	52021	TURBYFILL HELEN L HEIRS OF	TURBYFILL DARRIS LEE SR ESTATE	R-S	R-30		E NC 150 HWY	Maiden	NC	4641 S OLIVERS X RD		Maiden	NC	28650
642	3686219141	53859	TURBYFILL HELEN L HEIRS OF	TURBYFILL DARRIS LEE SR TRUSTB	R-SF	R-30	MUC-O	W NC 150 HWY	Denver	NC	4641 S OLIVERS X RD		MAIDEN	NC	28650-9175
643	3686116289	53860	TURBYFILL HELEN L HEIRS OF	TURBYFILL DARRIS LEE SR TRUSTB	R-SF	R-30	MUC-O	E NC 150 HWY	Denver	NC	4641 S OLIVERS X RD		MAIDEN	NC	28650-9175
644	3686212750	53861	TURBYFILL HELEN L HEIRS OF	TURBYFILL DARRIS LEE SR TRUSTB	B-G	HC	MUC-O	E NC 150 HWY	Denver	NC	4641 S OLIVERS X RD		MAIDEN	NC	28650-9175
645	3666722462	77440	TURBYFILL PHIL ELLIOTT	TURBYFILL JULIE CASH	R-SF	R-30		GOODSON RD	Maiden	NC	864 MCREE RD		LINCOLNTON	NC	28092
646	2676390943	59027	TURPIN SUSAN LIFE ESTATE		R-R	R-40	WP-O	3152 DANSBURY LN	Vale	NC	3108 DANSBURY LANE		Vale	NC	28168
647	3696324107	90000	TYSON DON A	TYSON PENNY E	PD-R	R-30	WP-O	4924 KILLIAN CROSSING DR	Denver	NC	4924 KILLIAN CROSSING DR		Denver	NC	28037
648	3696211731	85859	UHL TODD K	UHL MECHELLE M	PD-R	R-30	WP-O	5936 TIPPERARY DR	Denver	NC	5936 TIPPERARY DR		Denver	NC	28037
649	3686719094	100397	ULRICH RACING COMPANY IN		I-G	GI	WP-O	BURNWOOD TR	Denver	NC	(SEE U S RACING)	PO BOX 767	Denver	NC	28037
650	3696306833	88667	ULSETH MARK	BELOTE BETHANY	PD-R	R-30	WP-O	4742 KILLIAN CROSSING DR	Denver	NC	4742 KILLIAN CROSSING DR		Denver	NC	28037
651	2676995018	59644	VALEDALE ANGUS FARM INC		R-T	R-30		7215 COCONUT WAY	Vale	NC	PO BOX 70		Vale	NC	28168
652	3696018156	85209	VARNER CHRISTOPHER W	VARNER KATHLEEN V	PD-R	R-30	WP-O	5790 TIPPERARY DR	Denver	NC	5790 TIPPERARY DR		Denver	NC	28037
653	3696111644	85188	VENERI LAYNE	VENERI BRYANNA AKA	PD-R	R-30	WP-O	5845 TIPPERARY DR	Denver	NC	5845 TIPPERARY DR		Denver	NC	28037
654	3666828621	58281	VERDABET LLC		R-T	R-30		3983 KOLIHA LN	Maiden	NC	127 JOCELYN LN APT 208		MOORESVILLE	NC	28117
655	3696518120	74008	VERDABET LLC		R-T	R-30	WP-O	BURNHURST LN	Denver	NC	127 JOCELYN LN APT 208		MOORESVILLE	NC	28117
656	3696518010	74009	VERDABET LLC		R-T	R-30	WP-O	BURNHURST LN	Denver	NC	127 JOCELYN LN APT 208		MOORESVILLE	NC	28117
657	3696602802	74019	VERDABET LLC		R-T	R-30	WP-O	BURNHURST LN	Denver	NC	127 JOCELYN LN APT 208		MOORESVILLE	NC	28117
658	4606606214	70194	VINLON DEVELOPMENT LLC		R-SF	R-30	WP-O, CRC-O	4673 CAMPGROUND RD	Denver	NC	743 CROSSPOINT DR		Denver	NC	28037
659	4606609230	71005	VINLON DEVELOPMENT LLC		R-SF	R-30	WP-O, CRC-O	LYNWOOD RD	Sherrills Ford	NC	743 CROSSPOINT DR		DENVER	NC	28037
660	3695290932	34686	VJK2 LLC		R-SF	R-30	WP-O	4470 N NC 16 BUSINESS HWY	Denver	NC	16400 HUNTERSVILLE CONCORD RD		HUNTERSVILLE	NC	28078
661	3626655791	18357	WALTERS ANGEL LEE		R-R	R-40		4283 KENT ST	Maiden	NC	4283 KENT ST		Maiden	NC	28650-8379
662	3666033120	29255	WARD WILLIAM EUGENE		R-T	R-30		2250 HENLEY ST	Maiden	NC	2250 HENLEY ST		Maiden	NC	28650
663	3696410874	93179	WATSON EDWARD IRREVOCABLE TRUS	WATSON JANET IRRECOVABLE TRUST	PD-R	R-30	WP-O	4882 KILLIAN CROSSING DR	Denver	NC	4882 KILLIAN CROSSING DR		Denver	NC	28037
664	3696612110	74020	WATTS GARY LEE	WATTS LINDA LEE	R-T	R-30	WP-O	6362 BURNHURST LN	Denver	NC	702 WILD OAK CT		CHARLOTTE	NC	28216
665	3696314846	93163	WEAVER JILLIAN TOTTEN	WEAVER JEREMY SCOTT	PD-R	R-30	WP-O	4913 KILLIAN CROSSING DR	Denver	NC	4913 KILLIAN CROSSING DR		Denver	NC	28037
666	3696012113	85198	WEBB TONI M	WEBB RODERIC L	PD-R	R-30	WP-O	5737 TIPPERARY DR	Denver	NC	5737 TIPPERARY DR		Denver	NC	28037
667	3686716833	31789	WEBER SUSAN SHERRILL		R-S	R-20	WP-O	N NC 16 BUSINESS HWY	Denver	NC	4442 CANADA LN		Denver	NC	28037
668	3686715867	31790	WEBER SUSAN SHERRILL		R-S	R-20	WP-O	4442 CANADA LN	Denver	NC	4442 CANADA LN		Denver	NC	28037
669	3696518222	74007	WEIMER ROBERT L	WEIMER JOAN	R-T	R-30	WP-O	BURNHURST LN	Denver	NC	18203 POMPAÑO PL		CORNELIUS	NC	28031-8635
670	3686811831	88836	WEYERSBERG ELISE A		R-S	R-20	WP-O	5428 WRENN DR	Denver	NC	5428 WRENN DR		Denver	NC	28037
671	3656436463	86267	WHITLEY BRAD	WHITLEY PETRA	R-T	R-30		1459 KINKS LN	Maiden	NC	1459 KINKS LANE		Maiden	NC	28650
672	3686717796	51689	WILES TOBY JAY	WILES MEGAN FALLIN	R-S	R-20	WP-O	4892 N NC 16 BUSINESS HWY	Denver	NC	3107 JAMES PLANTATION DR		Denver	NC	28037
673	3686818374	51680	WILLIAMS CANDY		R-S	R-20	WP-O	4774 N NC 16 BUSINESS HWY	Denver	NC	4774 N NC 16 BUSINESS HWY		Denver	NC	28037
674	3676529304	73072	WILLIAMS DUSTIN E	WILLIAMS KELSIE	R-S	R-30		3950 ASHLAND DR	Maiden	NC	3950 ASHLAND DR		Maiden	NC	28650
675	3646249185	16251	WILLIAMS MARCUS WAYNE		R-T	R-30		HARTZOG LN	Maiden	NC	262 HARTZOG LN		Maiden	NC	28650-8342
676	3646445117	55741	WILLIAMS MARCUS WAYNE		R-T	R-30		HARTZOG LN	Maiden	NC	262 HARTZOG LN		Maiden	NC	28650-8342
677	3646347214	73884	WILLIAMS MARCUS WAYNE		R-T	R-30		262 HARTZOG LN	Maiden	NC	262 HARTZOG LN		Maiden	NC	28650-8342
678	2657826450	10102	WILLIAMSON JOSEPH D II	WILLIAMSON SUSAN M	R-R	R-40	WP-O	2322 BESSIE WILLIS LN	Vale	NC	2322 BESSIE WILLIS LN		Vale	NC	28168
679	2657816238	91409	WILLIS BARRY DALE	WILLIS HOLLIE CRAIG	R-R	R-40	WP-O	2234 WILLIS RD	Vale	NC	2234 WILLIS RD		Vale	NC	28168
680	2657803718	11787	WILLIS JANICE W	SHULL JEANETTE W	R-R	R-40	WP-O	2188 WILLIS RD	Vale	NC	C/O VICKIE W WALKER	8958 NORTH NC HWY 10	Vale	NC	28168
681	2657705102	12330	WILLIS REBECCA SPEAGLE		R-R	R-40	WP-O	WILLIS RD	Vale	NC	2187 WILLIS RD		Vale	NC	28168-7415
682	2657801539	12339	WILLIS REBECCA SPEAGLE		R-R	R-40	WP-O	2187 WILLIS RD	Vale	NC	2187 WILLIS RD		Vale	NC	28168-7415

								Physical Address		Mailing Address					
#	PIN	LRK	Owner1	Owner2	Current Zoning	Proposed Zoning	Proposed Zoning Overlay	Street Address	City	State	Address	Address 2	City	State2	Zip
683	2686879724	12797	WILLIS ROBYN HULL		R-SF	R-30		6742 GILBERT SAIN RD	Vale	NC	6742 GILBERT SAIN RD		Vale	NC	28168
684	2657813449	77062	WILLIS RODNEY ALEX		R-R	R-40	WP-O	2244 WILLIS RD	Vale	NC	2244 WILLIS RD		Vale	NC	28168
685	2657818700	78943	WILLIS RODNEY ALEX	WILLIS TEENA SCHRONCE	R-R	R-40	WP-O	BESSIE WILLIS LN	Vale	NC	2244 WILLIS RD		Vale	NC	28168
686	2657811078	11888	WILLIS ROGER DALE	WILLIS SUSAN RITCHIE	R-R	R-40	WP-O	2222 WILLIS RD	Vale	NC	2222 WILLIS RD		Vale	NC	28168-7416
687	2657805849	78941	WILLIS ROGER DALE	WILLIS SUSAN RITCHIE	R-R	R-40	WP-O	WILLIS RD	Vale	NC	2222 WILLIS RD		Vale	NC	28168-7416
688	2667702039	51283	WISE CLARENCE E LIFE ESTATE	WISE THELMA W LIFE ESTATE	R-R	R-40	WP-O	2902 PEELER RD	Vale	NC	2454 S & W FARM RD		HICKORY	NC	28602
689	2667803169	54297	WISE CLARENCE E LIFE ESTATE	WISE THELMA W LIFE ESTATE	R-R	R-40	WP-O	PEELER RD	Vale	NC	2454 S & W FARM RD		HICKORY	NC	28602
690	2667709155	51280	WISE JOANN S		R-R	R-40	WP-O	PEELER RD	Vale	NC	2851 PEELER RD		Vale	NC	28168
691	2666794871	77574	WISE MARK ALLEN		R-R	R-40	WP-O	2868 PEELER RD	Vale	NC	2868 PEELER RD		Vale	NC	28168
692	2666890196	11965	WISE RONNIE DALE		R-R	R-40	WP-O	2746 PEELER RD	Vale	NC	5820 BILL LEDFORD RD		Vale	NC	28168
693	2666797576	51281	WISE RONNIE DALE		R-R	R-40	WP-O	PEELER RD	Vale	NC	5820 BILL LEDFORD RD		Vale	NC	28168
694	3696305719	88668	WISEMAN MICHAEL	TOWERY MEREDITH	PD-R	R-30	WP-O	4732 KILLIAN CROSSING DR	Denver	NC	4732 KILLIAN CROSSING DR		Denver	NC	28037
695	3696321330	87644	WITHERSPOON JAMES	WITHERSPOON LAURA	PD-R	R-30	WP-O	4946 KILLIAN CROSSING DR	Denver	NC	4946 KILLIAN CROSSING DR		Denver	NC	28037
696	3676627078	73053	WOLFE DOUGLAS D	WOLFE JOANN C	R-S	R-30		3846 HEATHER GLEN CT	Maiden	NC	3846 HEATHER GLEN CT		Maiden	NC	28650-8532
697	2647615567	70250	WOOD DONNA LEE		R-R	R-40	WP-O	WILL HUDSON RD	Lawndale	NC	5230 RED FOX TRAIL		ONNELLY SPRING	NC	28612
698	4606504022	34635	WOOD GEORGE R II	WOOD LENORE D	R-T	R-30	WP-O, CRC-O	4799 MARALANE TR	Denver	NC	4799 MARALANE TRAIL		Denver	NC	28037
699	2667207003	74247	WOOD JOHN PATRICK	WOOD CHASTITY MARIE	R-R	R-40	WP-O	2586 SMOKEY DAN KENNEL RD	Vale	NC	2586 SMOKEY DAN KENNEL RD		Vale	NC	28168
700	3616569103	14430	WRIGHT BRENDA STAMEY		R-R	R-40	WP-O, ED-O	4072 WILFONG RD	Lincolnton	NC	4072 WILFONG RD		Lincolnton	NC	28092
701	3646143551	19502	WRIGHT FRANK DEWAYNE	WRIGHT ANGIE PARKER	R-SF	R-30		3753 GLENN OAKS DR	Maiden	NC	3753 GLEN OAKS DR		Maiden	NC	28650
702	2657918352	90764	WRIGHT MICHAEL DALE		R-R	R-40	WP-O	CONCORD RD	Vale	NC	9589 MULL RD		Vale	NC	28168
703	2657909391	12014	WRIGHT VIRGINIA G FAMILY TRUST	UNDER VIRGINIA G WRIGHT REVOC	R-R	R-40	WP-O	2136 WILLIS RD	Vale	NC	9589 MULL RD		Vale	NC	28618
704	2667009567	100500	WRIGHT VIRGINIA G FAMILY TRUST	UNDER VIRGINIA G WRIGHT REVOC	R-R	R-40	WP-O	2579 CONCORD RD	Vale	NC	9589 MULL RD		Vale	NC	28618
705	4615196925	30582	WYALETT TIM		R-SF	R-30	WP-O, CRC-O, FPM-O	5080 WATERSIDE CIR	Sherrills Ford	NC	407 TEMPLETON RD		MOORESVILLE	NC	28117
706	3606860094	72154	WYANT JERRY T		R-R	R-40		LADYBUG LN	Vale	NC	2847 WYANT RD		Vale	NC	28168
707	3606964375	81581	WYANT LANDS LLC		R-R	R-40	FPM-O	LADYBUG LN	Vale	NC	2847 WYANT RD		Vale	NC	28168
708	3696015248	85195	YACOS MICHAEL J	YACOS KATHLEEN L	PD-R	R-30	WP-O	5767 TIPPERARY DR	Denver	NC	5767 TIPPERARY DR		Denver	NC	28037
709	4615097934	32008	YARBROUGH MARK A		R-SF	R-30	WP-O, CRC-O, FPM-O	7124 CHANNELVIEW DR	Sherrills Ford	NC	7124 CHANNELVIEW DR		Sherrills Ford	NC	28673-8202
710	4616009039	58967	YARBROUGH MARK A		R-SF	R-30	WP-O, CRC-O	CHANNELVIEW DR	Sherrills Ford	NC	7124 CHANNELVIEW DR		Sherrills Ford	NC	28673-8202
711	4616008168	58968	YARBROUGH MARK A		R-SF	R-30	WP-O, CRC-O	CHANNELVIEW DR	Sherrills Ford	NC	7124 CHANNELVIEW DR		Sherrills Ford	NC	28673-8202
712	3626255639	56003	YORK PRECISION INC		R-R	R-40	WP-O	RITCHIE RD	Lincolnton	NC	6531 CHARLOTTE HWY		YORK	SC	29745
713	3696706255	30399	ZAMASTIL DUSTIN BRYAN	ZAMASTIL KRISTEN	R-T	R-30	WP-O	SANDY RIDGE LN	Denver	NC	6328 SANDY RIDGE LANE		Denver	NC	28037
714	3626756467	18322	ZAMBRANO JUAN C	ALVARADO ROSA	R-R	R-40		2629 CEDARFIELD DR	Maiden	NC	223 OLD LINCOLNTON CROUSE RD		LINCOLNTON	NC	28092
715	3636454022	100392	ZHAO KEVIN		R-R	R-40			Maiden	NC	1124 HIGHLAND BLUFF COURT		LINCOLNTON	NC	28092
716	3686715587	57417	ZINK STORAGE LLC		I-G	GI		4901 N NC 16 BUSINESS HWY	Denver	NC	4300 POINTE NORMAN DR		SHERRILLS FORD	NC	28673
717	3696115553	85217	ZUREK SEAN A	ZUREK YADRANCA R	PD-R	R-30		5874 TIPPERARY DR	Denver	NC	5874 TIPPERARY DR		Denver	NC	28037-7676

ZONING DISTRICT DESCRIPTIONS

Lincoln County District/Description	Lot Size	Catawba County District/Description	Lot Size
R-R Rural Residential Low density residential and select nonresidential which promote a rural or semi-rural atmosphere where public utilities are not available.	1ac. (43,560sf.)	R-40 Residential Low-density residential promotes rural or semi-rural atmosphere.	40,000sf.
R-T Transitional Residential Accommodate wide variety of residential oriented uses where there is not significant growth and without utilities.	.75ac. (32,670sf.)	R-30 Residential Medium-density single-family residential. Generally located in suburban area near municipalities where at least one utility is available. Also, proximate to Lake Norman.	30,000sf.
R-SF Residential Single Family Provide for traditional SF subdivisions. Utilities are not a factor.	.75ac. (32,670sf.)		
R-S Residential Suburban Encourages residential development where one or more utilities are available or planned.	.75ac. (32,670sf.)	R-20 Residential High-density single-family residential. Generally located near municipal areas and where water and sewer are available.	20,000sf.
PD-R Planned Development-Residential Master planned residential communities containing a mix of housing types, amenities, buffering and open space. Usually larger scale projects.	Varies	PD Planned Development Master planning of large-scale multiple and/or mixed-use communities. Generally contains amenities, buffering and open space.	Varies Not used with Geodectic line RZ
B-N Neighborhood Business Small-scale commercial uses primarily offering convenience shopping and services for residential.	22,500sf.	RC Rural Commercial Small-scale areas for offices, services and retail designed in scale with surrounding residential uses.	20,000sf.
B-G General Business Provides locations of offices, service uses, businesses retailing durable goods for the community as a whole. Usually located on arterials or collectors.	1ac. (43,560sf.)	HC Highway Commercial Provides areas for regional highway-oriented business, office, service and civic uses.	40,000sf.
I-G Industrial General Promotes retention and growth of employment providing a broad range intended for heavy industries.	1ac. (43,560sf.)	GI General Industrial Provides for intensive manufacturing, processing and assembly uses promoting the county's policies to promote economic development.	60,000sf.

PARCEL SIZE AND SETBACK STANDARDS

Lincoln County District Min. Lot Size	Principal Setbacks	Accessory Setbacks
R-R Rural Residential 1ac. (43,560sf.)	Front - 30' Side - 10'/Road - 20' Rear - 40'	Not allowed in front yard Side/rear - 10' Increases w/size of structure to Max 50'
R-T Transitional Residential .75ac. (32,670sf.)	Front - 30' Side - 10'/Road - 20' Rear - 40'	Not allowed in front yard Side/rear - 10' Increases w/size of structure to Max 50'
R-SF Residential Single Family .75ac. (32,670sf.)	Front - 30' Side - 10'/Road - 20' Rear - 40'	Not allowed in front yard Side/rear - 10' Increases w/ size of structure to Max 50'
R-S Residential Suburban .75ac. (32,670sf.)	Front - 30' Side - 10'/Road - 20' Rear - 40'	Not allowed in front yard Side/rear - 10' Increases w/ size of structure to Max 50'
PD-R Planned Development-Residential Varies	Varies	Varies
B-N Neighborhood Business 22,500sf.	Front - 20' Side - 10'/Road - 20' Rear - 20'	Not allowed in front/side setback Rear - 5'
B-G General Business 1ac. (43,560sf.)	Front - 30' Side- 15'/Road - 30' Rear - 25'	Not allowed in front/side setback Rear - 5'
I-G Industrial General 1ac. (43,560sf.)	Front - 50' Side - 20' Rear- 30'	Not allowed in front/side setback Rear - 5'

Catawba County District Min. Lot Size	Principal Setbacks	Accessory Setbacks
R-40 Residential 40,000sf.	Front - 30' Side-15'/Road 30' or 20' Rear - 30'	Front - 30' Side-10'/Road - 20' Rear - 5'
R-30 Residential 30,000sf.	Front - 30' Side-15'/Road 30' or 20' Rear 30'	Front - 30' Side-10'/Road - 20' Rear - 5'
R-20 Residential 20,000sf.	Front - 30' Side-15'/Road 30' or 20' Rear 30'	Front - 30' Side-10'/Road - 20' Rear - 5'
PD Planned Development	- Not used in Geodectic Line RZ	
Varies	Varies	Varies
RC Rural Commercial 20,000sf.	Front - 30' Side - 20' Rear - 30'	Front - 30' Side - 20' Rear - 30'
HC Highway Commercial 40,000sf.	Front - 35' Side - 20' Rear - 35'	Front - 35' Side - 20' Rear - 35'
GI General Industrial 60,000sf.	Front - 40' Side - 25' Rear- 35'	Front - 40' Side - 25' Rear- 35'

Catawba County Zoning Overlay Descriptions

WP-O Watershed Protection-Overlay

Depicts the watersheds adopted by NC which are created to assist in protecting water quality by establishing density and built-upon area rules.

CRC-O Catawba River Corridor-Overlay

This overlay extends 500' landward from Lake Hickory and Lookout Shoals and 1,000' landward from high water mark of Lake Norman establishes regulations consistent with state rules in order to protect Catawba River banks, lakes, creeks and tributaries.

FPM-O Floodplain Management-Overlay

Identifies areas that are within the federally mapped floodplain (Special Flood Hazard Area).

ED-O Economic Development-Overlay

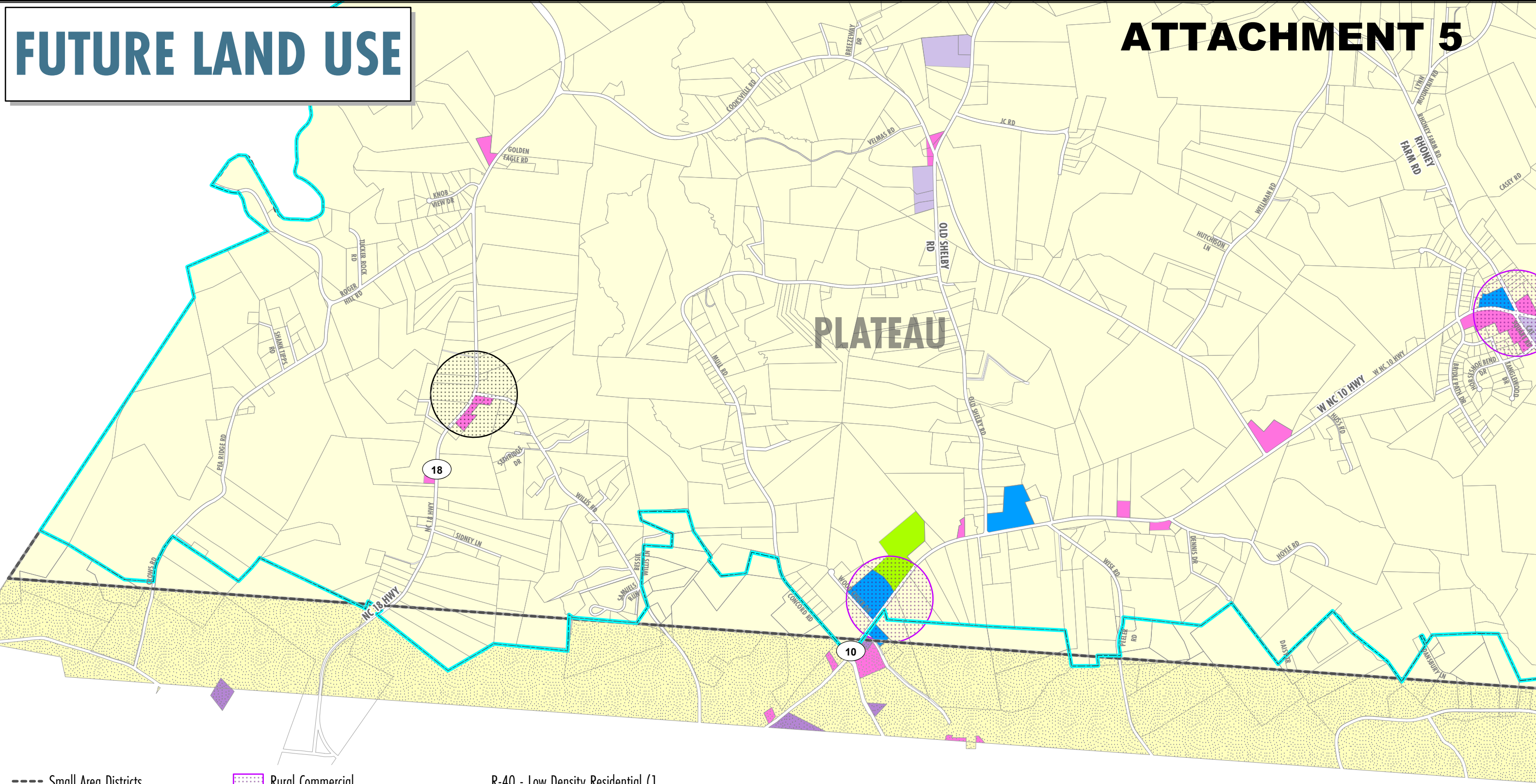
Aims at promoting sensitive conversion of farmland and vacant land to more urban uses, promotes a well-planned, economically viable development, and advances high quality development along the 321 corridor.

MUC-O Mixed Use Corridor-Overlay

Aims at promoting walkable mixed-use development through standards related to building form, design, landscaping and access management along specific corridors within the county.

FUTURE LAND USE

ATTACHMENT 5



----- Small Area Districts

County Boundary (New Line)

County Boundary (Old Line)

Parcels

Railroad

Future Land Use Recommendations

Highway Commercial

Rural Commercial

Catawba County Zoning

GI - General Industrial

LI - Light Industrial

HC - Highway Commercial

RC - Rural Commercial

PD - Planned Development

R-40 - Low Density Residential (1 Acre)

Lincoln County Zoning

B-G Commercial General

B-N Commercial Neighborhood

I-G Industrial

R-R Low Density Residential

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Page 1

January 2025



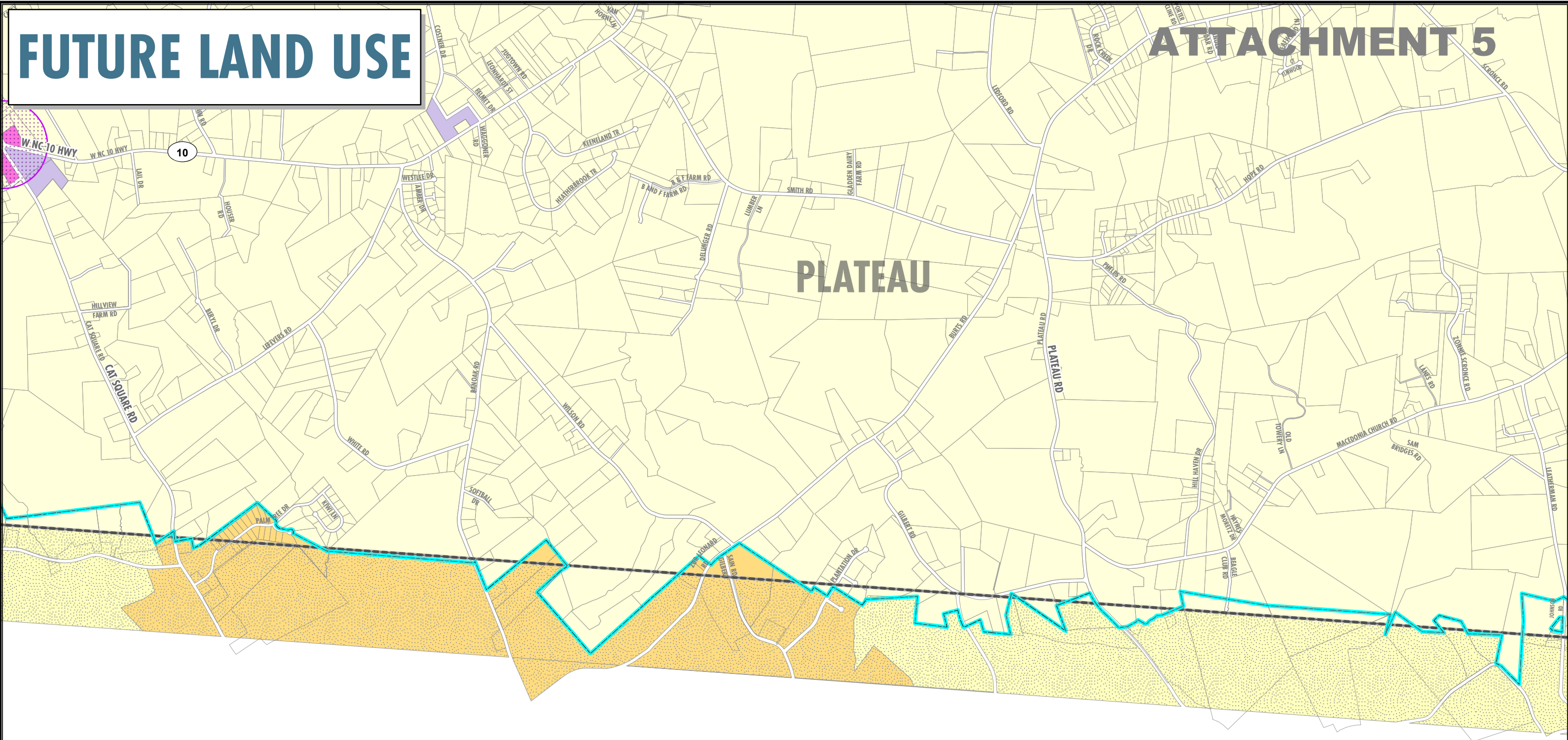
catawba county
MAKING. LIVING. BETTER.



1 inch equals 21,000 feet

FUTURE LAND USE

ATTACHMENT 5



---- Small Area Districts

County Boundary (New Line)

County Boundary (Old Line)

Parcels

Railroad

Future Land Use Recommendations

Rural Commercial

Catawba County Zoning

LI - Light Industrial

HC - Highway Commercial

RC - Rural Commercial

R-30 - Medium Density Residential
(3/4 Acre)

R-40 - Low Density Residential (1
Acre)

Lincoln County Zoning

R-S Medium Density Residential

R-SF Medium Density Residential

R-T Medium Density Residential

R-R Low Density Residential

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Page 2

January 2025



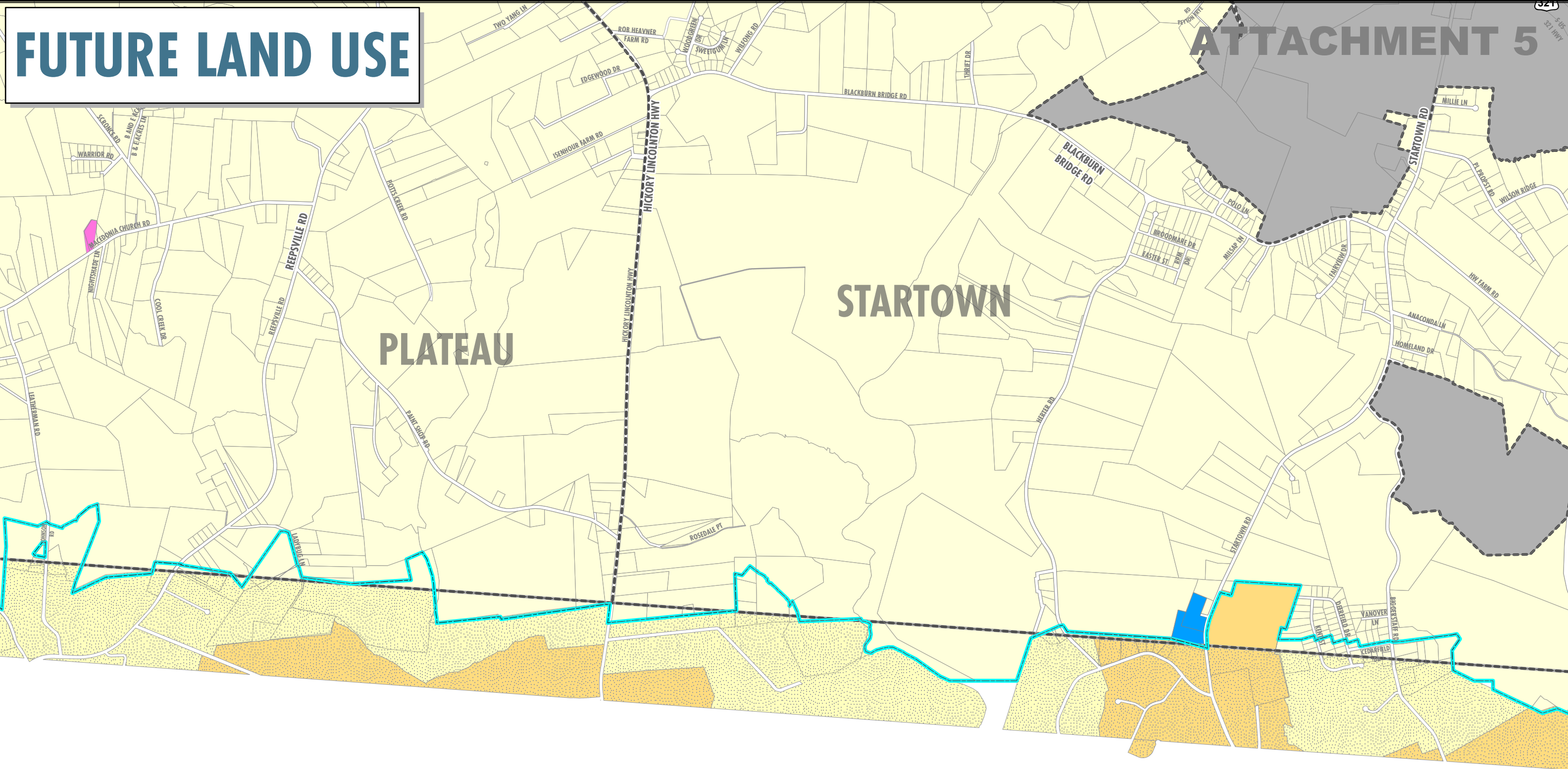
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1 inch equals 21,000 feet

FUTURE LAND USE

ATTACHMENT 5



Small Area Districts

County Boundary (New Line)

County Boundary (Old Line)

Parcels

City Limits

+

Railroad

Catawba County Zoning

HC - Highway Commercial

RC - Rural Commercial

R-30 - Medium Density Residential (3/4 Acre)

Lincoln County Zoning

R-40 - Low Density Residential (1 Acre)

R-SF Medium Density Residential

R-R Low Density Residential

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Page 3

January 2025

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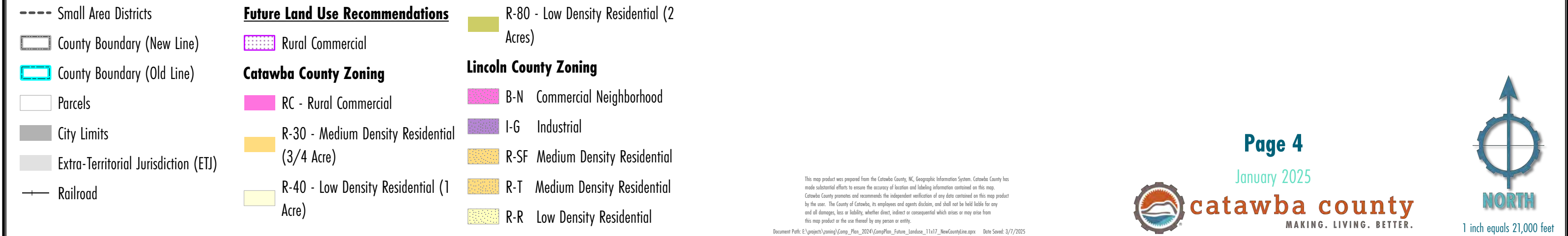
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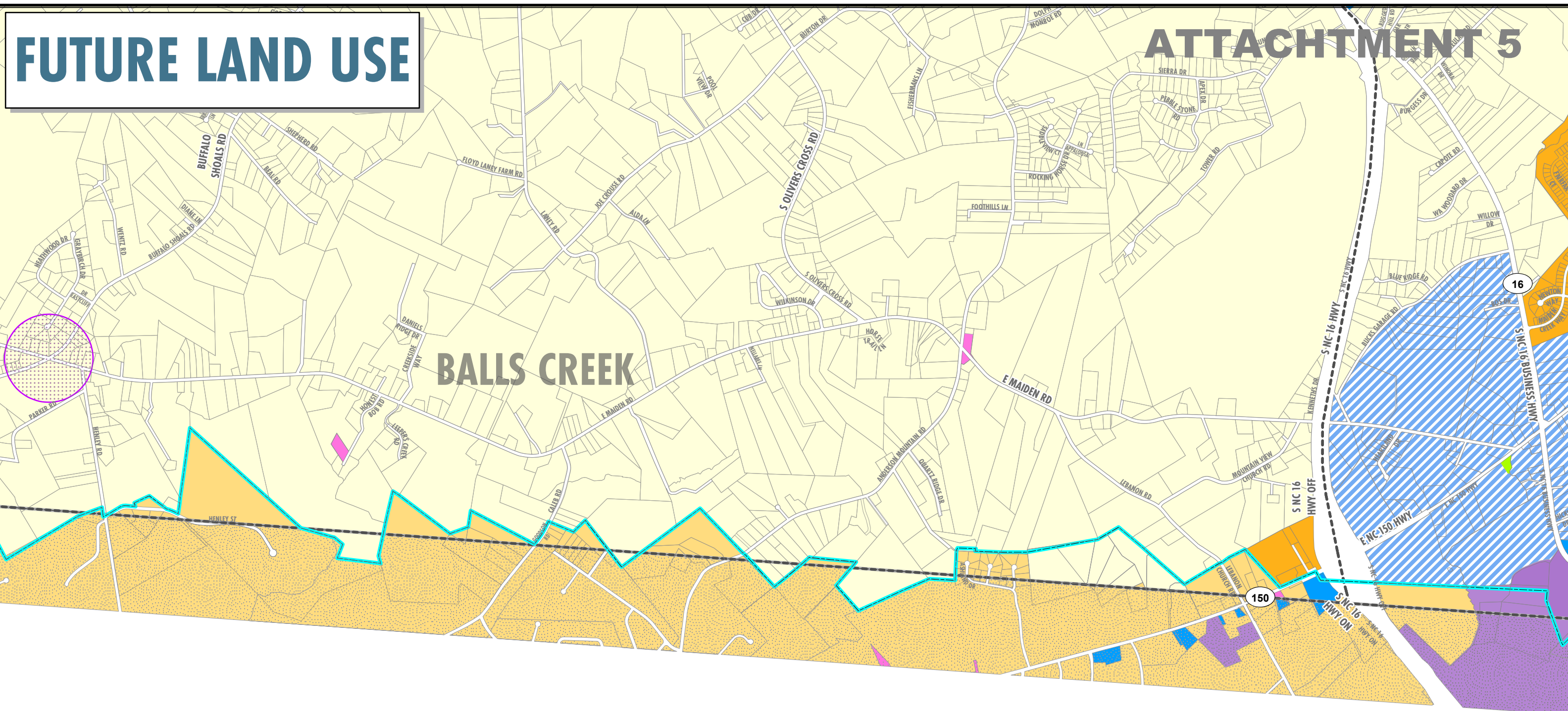
ATTACHMENT 5

BALLS CREEK



FUTURE LAND USE

ATTACHMENT 5



- Small Area Districts
- County Boundary (New Line)
- County Boundary (Old Line)
- Parcels
- Railroad

Future Land Use Recommendations

Rural Commercial

Catawba County Zoning

GI - General Industrial

- HC - Highway Commercial
- RC - Rural Commercial
- MU-C-MF - Mixed Use/Commercial/Multi-Family
- PD - Planned Development
- R-20 - High Density Residential (1/2 Acre)
- R-30 - Medium Density Residential (3/4 Acre)

R-40 - Low Density Residential (1 Acre)

Lincoln County Zoning

- B-G Commercial General
- B-N Commercial Neighborhood
- I-G Industrial
- R-S Medium Density Residential
- R-SF Medium Density Residential
- R-T Medium Density Residential

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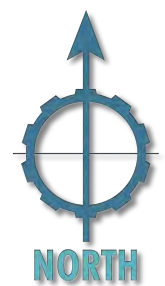
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Page 5

January 2025



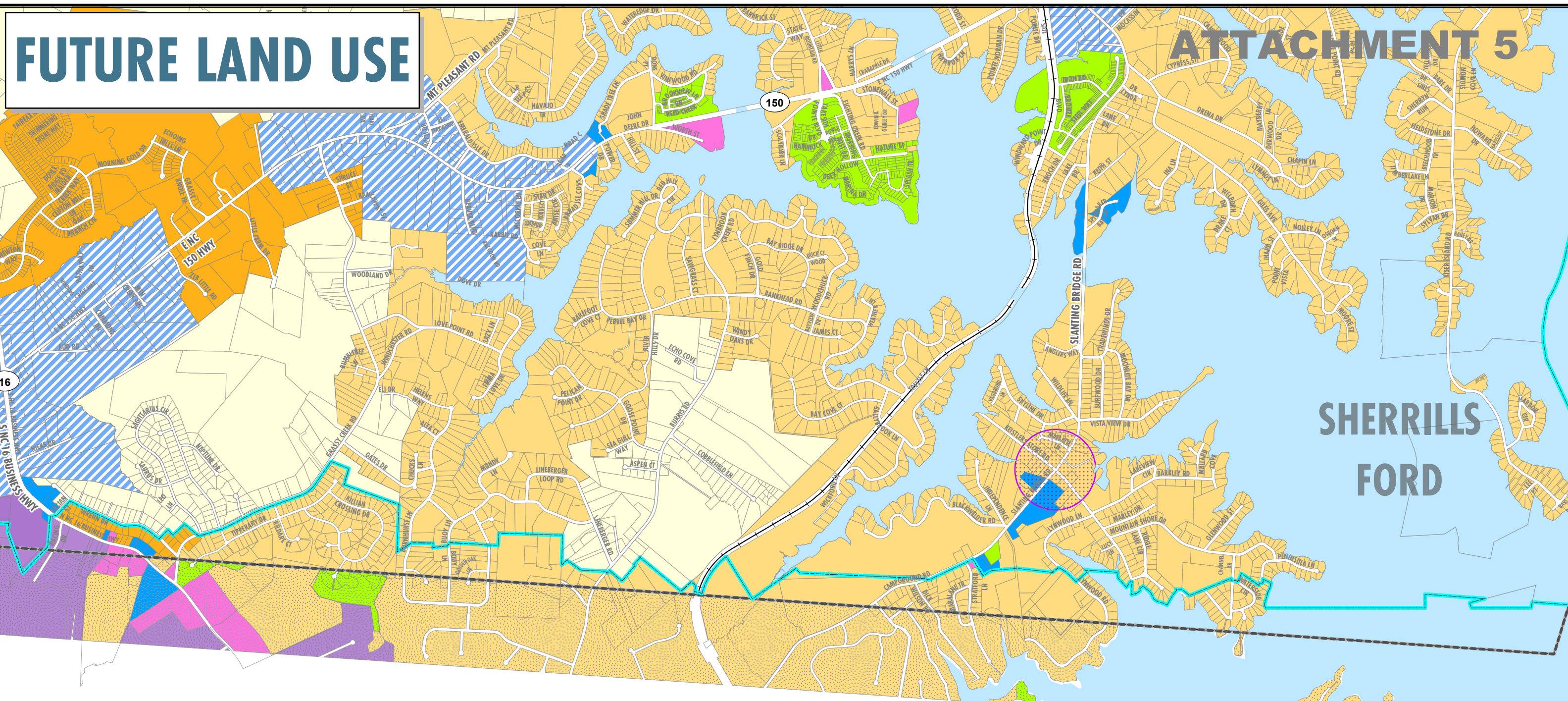
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FUTURE LAND USE

ATTACHMENT 5



SHERRILLS
FORD

- Small Area Districts

County Boundary (New Line)

County Boundary (Old Line)

Parcels

Lakes

Railroad

Future Land Use Recommendations

 - Rural Commercial
 - Catawba County Zoning**
 - GI - General Industrial
- HC - Highway Commercial
 - RC - Rural Commercial
 - MU-C-MF - Mixed Use/Commercial/ Multi-Family
 - PD - Planned Development
 - R-20 - High Density Residential (1/2 Acre)
 - R-30 - Medium Density Residential (3/4 Acre)
 - R-40 - Low Density Residential (1 Acre)
- Lincoln County Zoning**

 - B-G Commercial General
 - B-N Commercial Neighborhood
 - I-G Industrial
 - PD-R Planned Development Residential
 - R-S Medium Density Residential
 - R-SF Medium Density Residential
 - R-T Medium Density Residential

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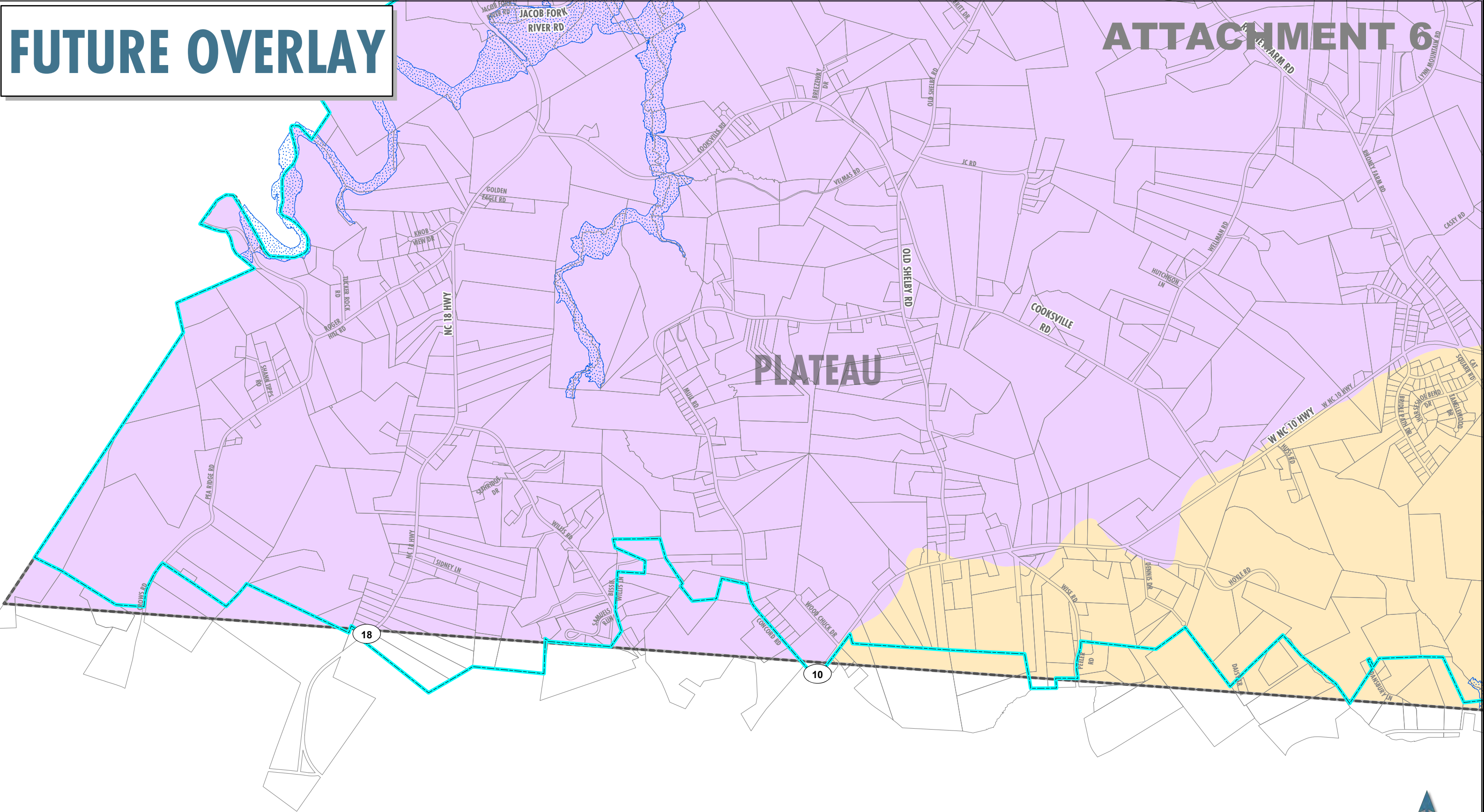
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1 inch equals 23,000 feet

FUTURE OVERLAY

ATTACHMENT 6



- Small Area Districts
- County Boundary (New Line)
- County Boundary (Old Line)
- Parcels
- Lakes
- Future Overlays**

 Floodplain Management-Overlay

- Watershed**

 WP-O (WSII Protected)
- WP-O (WSIII Protected)

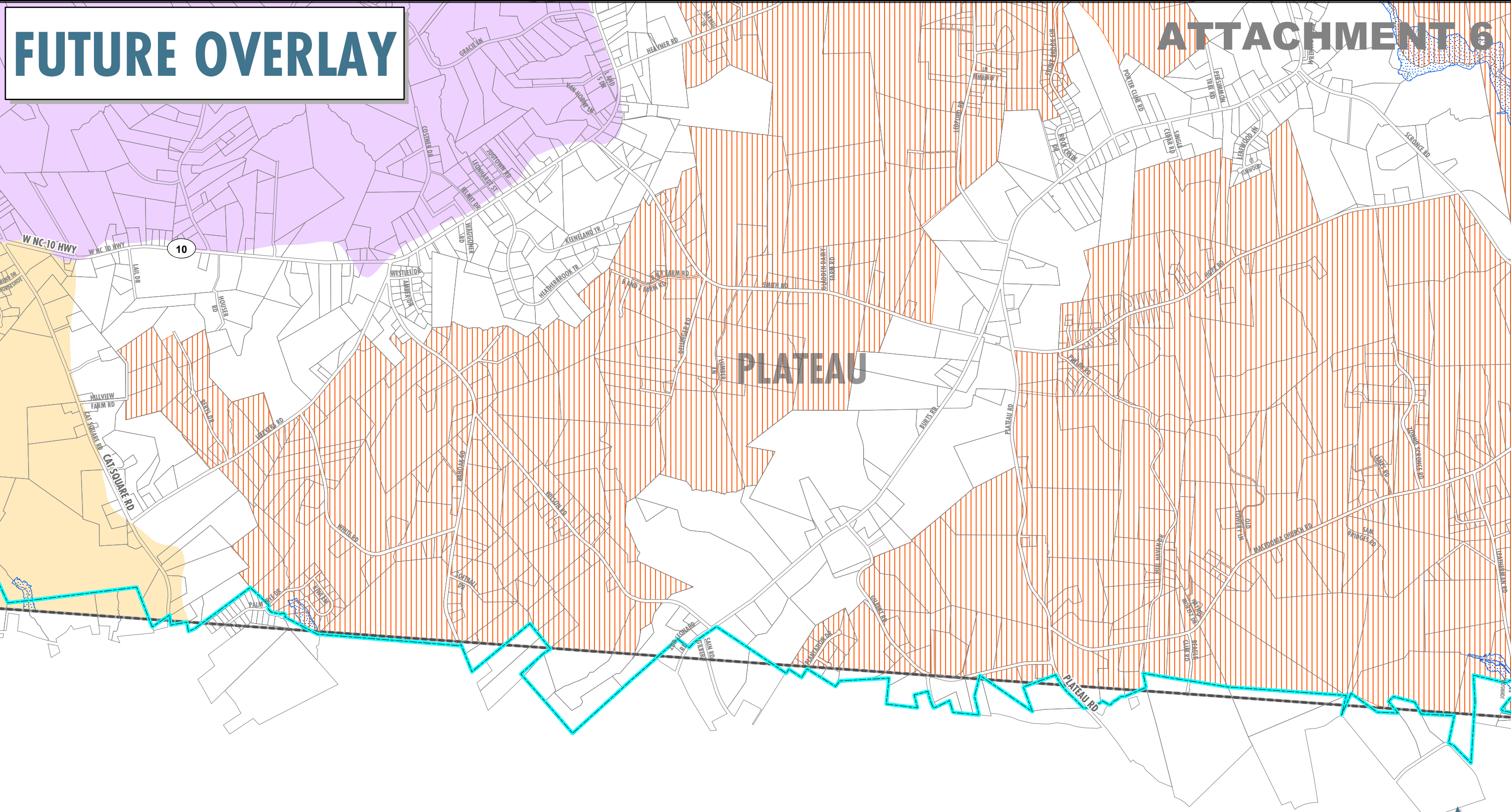
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FUTURE OVERLAY

ATTACHMENT 6



Small Area Districts

County Boundary (New Line)

County Boundary (Old Line)

Parcels

Lakes

Future Overlays

Double Wide Manufactured Home-Overlay

Floodplain Management-Overlay

Watershed

WP-O (WSII Protected)

WP-O (WSIII Protected)

January 2025

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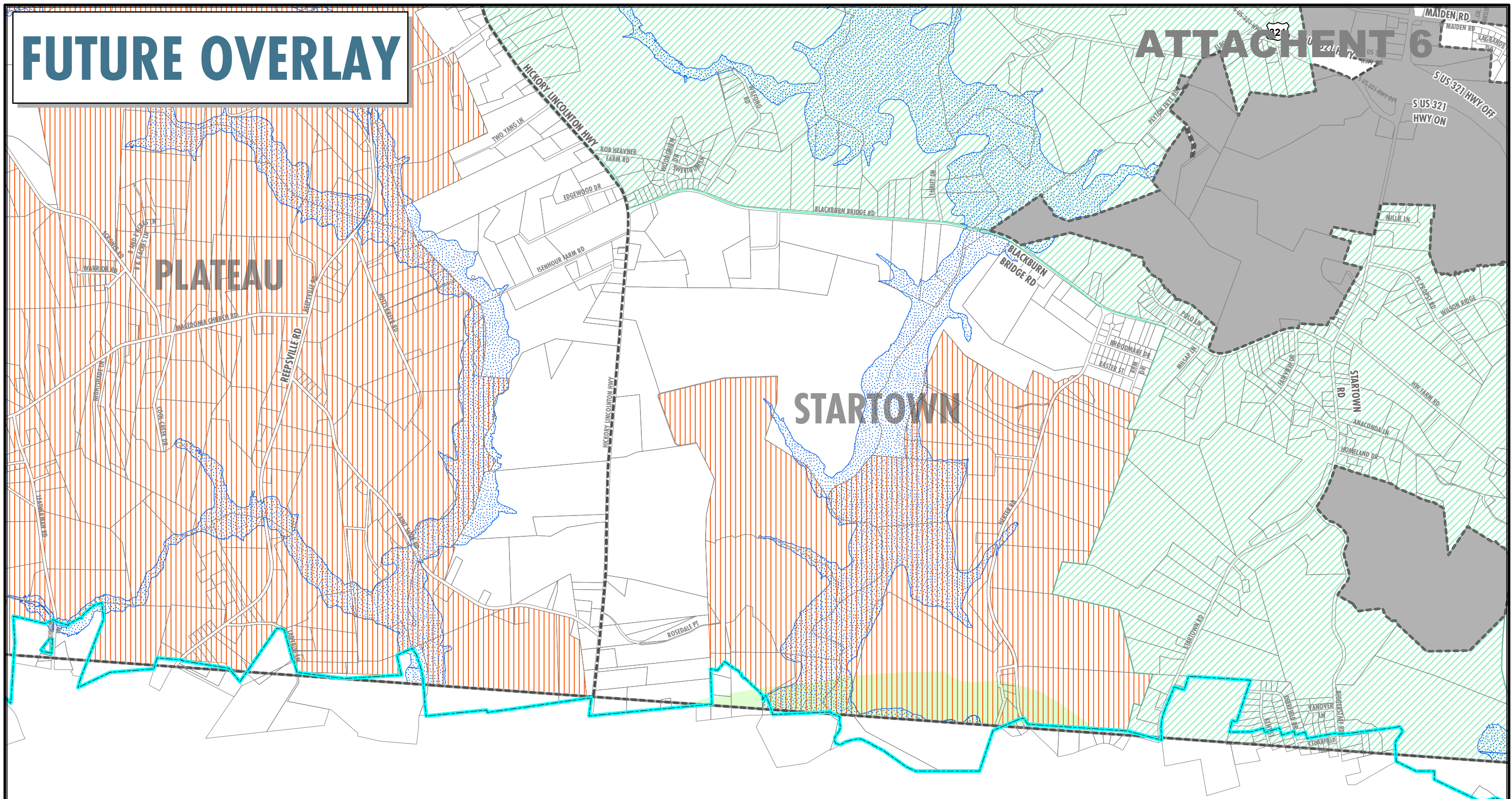
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FUTURE OVERLAY

ATTACHMENT 6



- Small Area Districts
- County Boundary (New Line)
- County Boundary (Old Line)
- Parcels
- City Limits
- Extra-Territorial Jurisdiction (ETJ)
- Lakes
- Future Overlays**
 - Double Wide Manufactured Home-Overlay
 - Economic Development-Overlay
- Watershed**
 - WP-O (WSIV Protected)
- Floodplain Management-Overlay

January 2025

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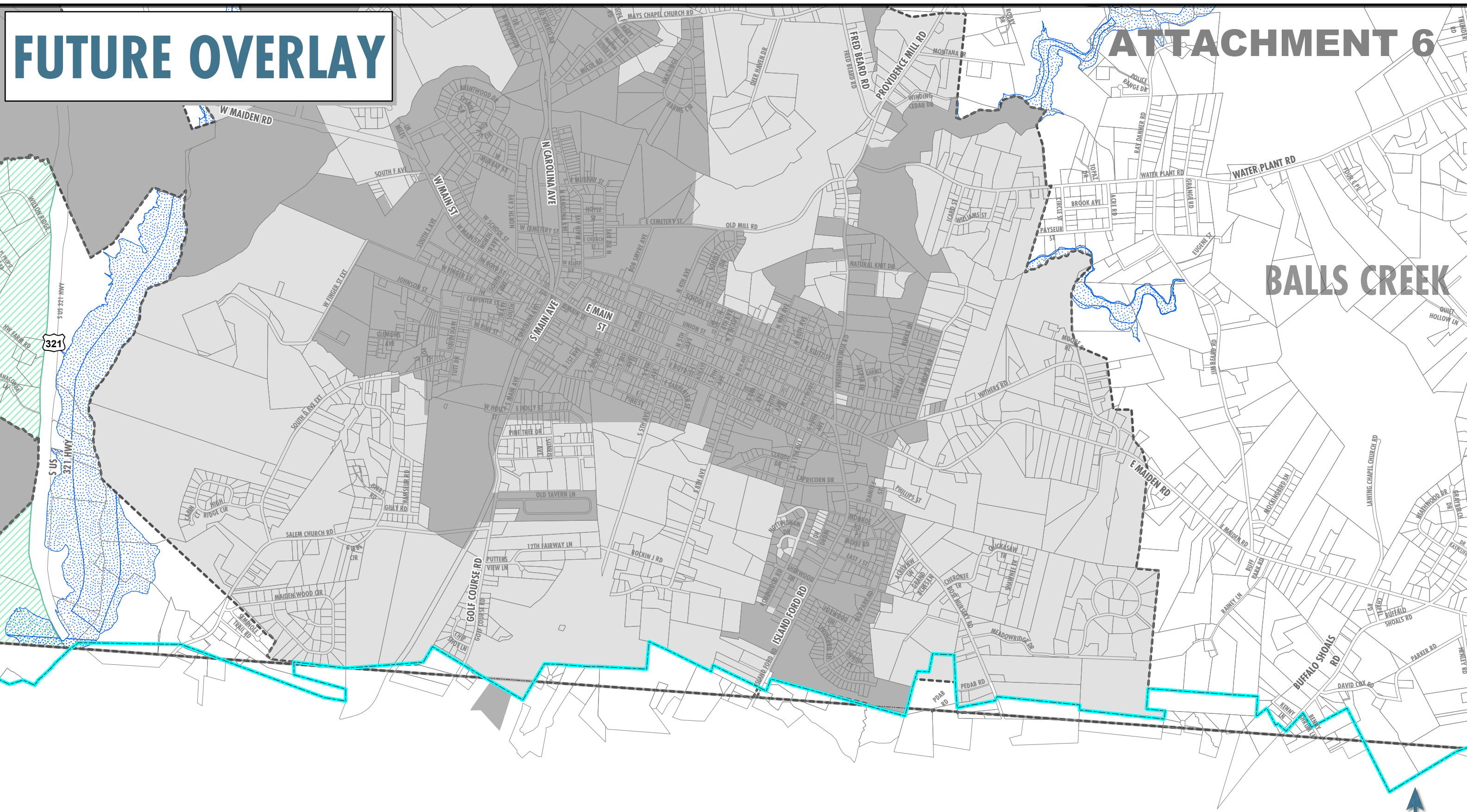
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FUTURE OVERLAY

ATTACHMENT 6

BALLS CREEK



- Small Area Districts
- County Boundary (New Line)
- County Boundary (Old Line)
- Parcels
- City Limits
- Extra-Territorial Jurisdiction (ETJ)
- Lakes
- Future Overlays**
- Economic Development-Overlay
- Floodplain Management-Overlay

January 2025

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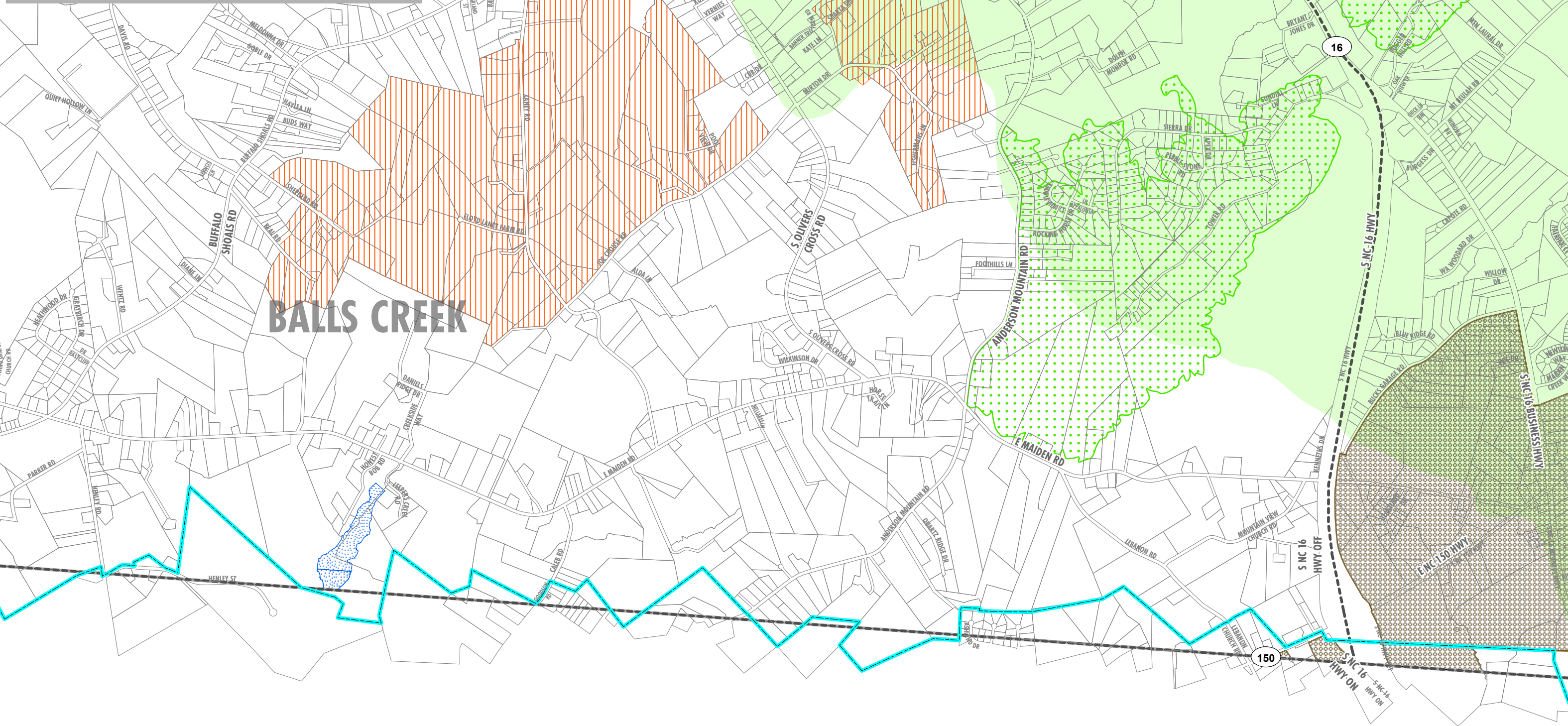
Page 4



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FUTURE OVERLAY

ATTACHMENT 6 FORD



- Small Area Districts
- County Boundary (New Line)
- County Boundary (Old Line)
- Parcels
- Lakes
- Future Overlays**
- Double Wide Manufactured Home-Overlay
- Floodplain Management-Overlay
- Mountain Protection-Overlay
- Mixed Use Corridor-Overlay
- Watershed**
- WP-O (WSIV Protected)

January 2025

Page 5



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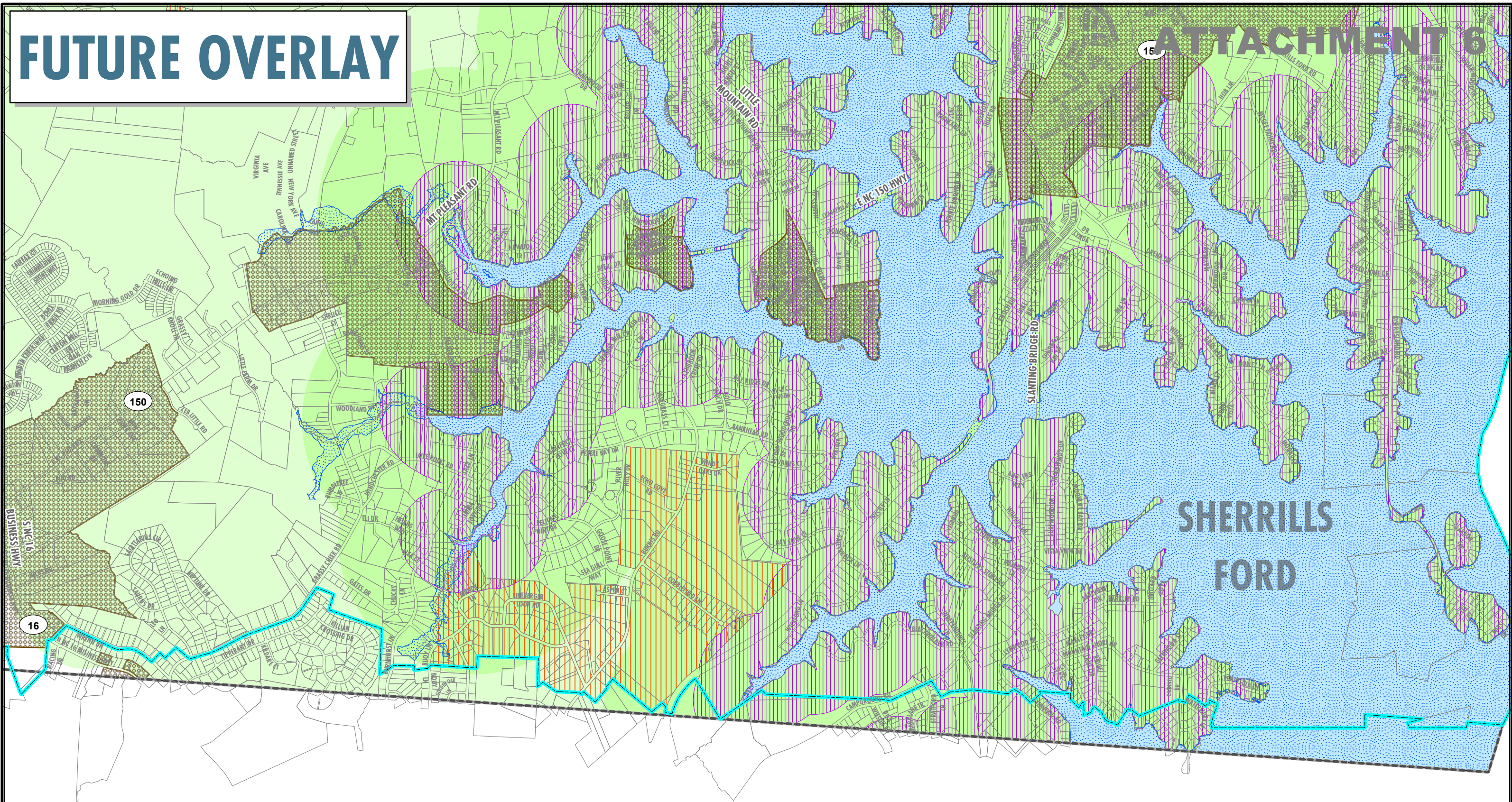
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FUTURE OVERLAY

ATTACHMENT 6



- Small Area Districts
- County Boundary (New Line)
- County Boundary (Old Line)
- Parcels
- Lakes

Future Overlays

- Double Wide Manufactured Home-Overlay
- Catawba River Corridor-Overlay
- Floodplain Management-Overlay
- Mixed Use Corridor-Overlay

Watershed

- WP-O (WSIV Critical)
- WP-O (WSIV Protected)

January 2025

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Page 6



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NORTH

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MEMORANDUM

To: Catawba County Board of Commissioners
From: Finance and Personnel Subcommittee
Date: March 17, 2025
Subject: FY24-25 Audit Contract

Request

The Finance and Personnel Subcommittee requests the Board of Commissioners approve a contract between Catawba County and Martin Starnes & Associates for auditing services for Fiscal Year 2024-25 for an amount not to exceed \$128,750.

Background

North Carolina General Statute §159-34 requires that local governments have their financial accounts audited each fiscal year and submit a copy of the audit to the Local Government Commission. In response to the general statute, staff recommends retaining the services of Martin Starnes & Associates to conduct the audit of the County's financial records for the fiscal year ending June 30, 2025.

Review

Martin Starnes & Associates, an accounting firm located in Catawba County, has extensive experience auditing North Carolina local governments and has been the auditing firm for Catawba County since 2001. In February 2020, the County requested proposals for auditing services and received responses from five auditing firms. Based on the profile of the firm, qualifications, audit approach, and firm references, the County accepted the proposal from Martin Starnes & Associates. The proposed audit fee for fiscal year 2024-25 is \$90,500, an increase of \$8,000 over the prior fiscal year services and includes compliance services for two major programs. Additional major program fees are \$4,250 per program, an increase of \$250 per program over the prior fiscal year. Due to the increased number of County programs meeting the single audit threshold, the County estimates eleven major programs for fiscal year 2024-25 compared to ten programs for the prior fiscal year. The total proposed cost for fiscal year 2024-25 is not to exceed \$128,750.

As part of the engagement, Martin Starnes & Associates shall audit all statements and disclosures required by Generally Accepted Accounting Principles (GAAP) and additional required legal statements and disclosures of all funds and/or divisions of the County. After completing the audit, the firm will submit to the Board a written report of audit and furnish the required number of copies of the audit report as soon as practical after the close of the accounting period. Martin Starnes & Associates will communicate timely and directly to the Board on matters related to the financial statement audit that are, in the auditor's professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Martin Starnes & Associates has agreed to continue its practice of annually rotating audit fieldwork staff.

This proposed cost increase is consistent with industry-wide trends among auditing firms, driven by the increasing complexity of compliance monitoring. Staff have consulted Martin Starnes & Associates regarding the impact of the SECC Water District on the County financial statements as well as the implementation of a new GASB standard, GASB 101 Compensated Absences. For these reasons, staff will be issuing an RFP for auditing services next fiscal year. Martin Starnes & Associates has been notified of the County's intent to solicit proposals for fiscal year 2026.

No appropriation is needed with this approval, as funds were previously budgeted for this purpose.

Recommendation

The Finance and Personnel Subcommittee recommends the Board of Commissioners approve a contract between Catawba County and Martin Starnes & Associates for auditing services for fiscal year 2024-25 for an amount not to exceed \$128,750.

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

February 26, 2025

Mary Morrison, Chief Financial Officer
Catawba County
PO Box 389
Newton, NC 28658-0389

Martin Starnes & Associates, CPAs, P.A. ("we") are pleased to provide Catawba County (the "County," "you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

Engagement Objective and Scope

We will audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Catawba County, NC, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise Catawba County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Catawba County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

We will read the introductory section and statistical section accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements. In addition, we will remain alert for indications that a material inconsistency exists between the other information and knowledge obtained in the audit, or if such information contains a material misstatement of fact or is otherwise misleading. If based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, financial institutions, and other third parties as part of our audit procedures. We also may request written representations from your attorneys on litigation, claims, and assessments as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Catawba County's ability to continue as a going concern for a reasonable period of time.

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of Catawba County.

We plan to obtain and place reliance on the reports of other auditors for the Catawba Valley Medical Center and the Catawba County ABC Board, discretely presented component units of the County, assuming that our communications with the other auditors and review of their audit reports and the financial statements of the Catawba Valley Medical Center and the Catawba County ABC Board provide sufficient and appropriate audit evidence on which to base our opinion on the discretely presented component units.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Reporting

We will issue a written report upon completion of our audit of Catawba County's basic financial statements. Our report will be addressed to the governing body of Catawba County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will provide copies of our reports to the County. However, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We also are responsible for communicating with the County's management or those charged with governance our audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by us, significant issues or findings from the audit, including our views about the qualitative aspects of Catawba County's significant accounting practices, significant unusual

transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team and that are, in our professional judgment, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

Audit of Major Program Compliance

Our audit of Catawba County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements

applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
4. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
5. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
6. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
7. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;

15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
23. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
24. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily

available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

Limitations of the Audit Report

Should the County wish to include or incorporate by reference these financial statements and our report thereon into any other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (GAAS) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the County will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

Nonattest Services

We will perform the following nonattest services:

- Preparation of auditor portions of Data Collection Form
- Clerical services

We will not assume management responsibilities on behalf of Catawba County. However, we will provide advice and recommendations to assist management of Catawba County in performing its responsibilities.

Catawba County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate

agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

Electronic Transmittals

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Timing of Engagement

We expect to begin our services at a time mutually determined by you and Martin Starnes & Associates, CPAs, P.A. and after receipt of this executed Agreement and all documents requested by our office. The timing of our work is dependent upon the timely receipt of the information we request from you, including timely responses to any questions we may ask.

Our services under this Agreement will conclude at the earlier of:

- issuance of the deliverable outlined in this Agreement;
- written notification by either party that the Agreement is terminated

Provisions of Engagement Administration and Fees

Paula Hodges is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees for these services are as follows:

Audit Fee (includes up to 2 major programs)	<u>\$ 90,500</u>
Additional Fees:	
Charge per major program in excess of 2	<u>\$ 4,250</u>

Please note that the fees above include up to 2 major programs, as indicated. The "total amount not to exceed" listed on the audit contract includes up to 11 major programs. If the total number of major programs exceeds 11 and the "total amount not to exceed" needs to be increased, we will prepare an amended contract to include the fees necessary based on the per program amount listed as additional fees above.

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. The County agrees to pay all cost of collection (including reasonable attorney fees) that the Firm may incur in connection with the collection of unpaid invoices. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Catawba County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the County at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the County for the first time.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements. If, for any reason, the County is unable to provide such schedules, information, and assistance, the Firm and the County will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff or accommodate the County's requested scheduling change because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Assistance with Financial Statement Drafting

Your personnel is responsible for drafting the financial statements and related notes and the Schedule of Expenditures of Federal and State Awards. Upon completion of the drafted financial statements, we will review them and return them to you with suggested revisions. If significant assistance is needed to make those revisions, this will result in additional fees based on the amount of assistance required.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$410 per hour.

Non-Solicitation of Employees and Independent Contractors

During the term of this engagement and for a period of eighteen (18) months after the end of this engagement, for whatever reason, you agree that you shall not, directly or indirectly: (i) solicit or attempt to solicit for employment or for engagement as an independent contractor, any of our employees or independent contractors; or (ii) solicit, encourage, or induce, or attempt to solicit, encourage, or induce, any of our employees or independent contractors to leave the employment of Martin Starnes & Associates, CPAs, P.A. or terminate their relationship with Martin Starnes & Associates, CPAs, P.A. For the avoidance of doubt, general advertisements for employment shall not be deemed a violation of this paragraph.

You agree that we invest a large amount of capital and resources to ensure that our employees and independent contractors deliver the highest level of service in our industry. You also agree that the cost of recruiting and hiring qualified individuals to replace our employees or independent contractors would be a lengthy and expensive process. You therefore agree that your violation of the non-solicitation provision above will result in economic damages that are difficult to ascertain and that, in the event of a breach of the non-solicitation provision above, you will pay to Martin Starnes & Associates, CPAs, P.A. a fee equal to One Hundred Percent (100%) of the employee's or independent contractor's annual rate of compensation at the time their relationship with us ends.

You further agree that your breach or threatened breach of the non-solicitation provision above would result in irreparable loss and injury to us. You agree that, in addition to all other remedies provided at law or equity, we shall be entitled to a temporary restraining order and preliminary and permanent injunctive relief in the event of a breach or threatened breach of the non-solicitation provision above, and you hereby waive any requirement that we post any bond in connection with obtaining such restraining order and/or injunctive relief. We shall be entitled to a restraining order and/or injunctive relief without regard to whether we can demonstrate that we have suffered actual damages or economic loss as a result of the breach or threatened breach of the non-solicitation provision.

Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

Third-Party Service Providers or Subcontractors

We may use third-party service providers, subcontractors, commercially available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external party" or "external parties"), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent

business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require a separate, written consent from you before your information is transmitted to an external party or parties.

Records Management

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days. Professional standards may preclude us from being the sole repository of your original data, records, or information.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Independent Contractor

When providing services to your company, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Martin Starnes & Associates, CPAs, P.A., and no Martin Starnes & Associates, CPAs, P.A. stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections of this Agreement shall survive termination of the Agreement: Limitation of Liability and Statute of Limitations.

Assignment, No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and Martin Starnes & Associates, CPAs, P.A., and no third-party beneficiaries are created hereby.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement, including the LGC-205 Contract to Audit Accounts, represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Statute of Limitations

You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Martin Starnes & Associates, CPAs, P.A. performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Martin Starnes & Associates, CPAs, P.A. in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

Limitation of Liability

You agree that Martin Starnes & Associates, CPAs, P.A.'s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to litigation or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in North Carolina.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

Costs

Each party shall bear its own costs in the mediation; however, the parties shall share the fees and expenses of the mediators equally.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Catawba County by:

Signature: _____

Title: _____

Date: _____

MARTIN ♦ STARNES & ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

February 26, 2025

Mary Morrison, Chief Financial Officer
Catawba County
PO Box 389
Newton, NC 28658-0389

Martin Starnes & Associates, CPAs, P.A. ("we") are pleased to provide Catawba County (the "County," "you" or "your") with the professional services described below. Please read this letter, and any other attachments incorporated herein (collectively, "Agreement"). This Agreement details the nature and limitations of the services we will provide, the terms of our engagement and each party's responsibilities.

Engagement Objective and Scope

We will audit the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Catawba County, NC, as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise Catawba County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Catawba County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Other schedules
- Schedule of Expenditures of Federal and State Awards

We will read the introductory section and statistical section accompanying the financial statements and consider whether a material inconsistency exists between the other information and the basic financial statements. In addition, we will remain alert for indications that a material inconsistency exists between the other information and knowledge obtained in the audit, or if such information contains a material misstatement of fact or is otherwise misleading. If based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- May include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, financial institutions, and other third parties as part of our audit procedures. We also may request written representations from your attorneys on litigation, claims, and assessments as part of the engagement, and they may bill you for responding to our inquiries. At the conclusion of our audit, we also will require certain written representations from management made during the audit about the financial statements and related matters.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Catawba County's ability to continue as a going concern for a reasonable period of time.

We may advise management about appropriate accounting principles and their application, and we may assist in the assembly of your financial statements. However, management has the final responsibility for the selection and application of accounting policies and the fair presentation of financial statements that reflect the nature and operation of Catawba County.

We plan to obtain and place reliance on the reports of other auditors for the Catawba Valley Medical Center and the Catawba County ABC Board, discretely presented component units of the County, assuming that our communications with the other auditors and review of their audit reports and the financial statements of the Catawba Valley Medical Center and the Catawba County ABC Board provide sufficient and appropriate audit evidence on which to base our opinion on the discretely presented component units.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Reporting

We will issue a written report upon completion of our audit of Catawba County's basic financial statements. Our report will be addressed to the governing body of Catawba County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will provide copies of our reports to the County. However, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We also are responsible for communicating with the County's management or those charged with governance our audit responsibility under GAAS, an overview of the planned scope and timing of the audit including significant risks identified by us, significant issues or findings from the audit, including our views about the qualitative aspects of Catawba County's significant accounting practices, significant unusual

transactions, significant difficulties encountered during the audit, disagreements with management, difficult or contentious matters for which we consulted outside the engagement team and that are, in our professional judgment, relevant to those charged with governance, uncorrected and corrected misstatements, and other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

Audit of Major Program Compliance

Our audit of Catawba County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements

applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For the prevention and detection of fraud, including the design and implementation of programs and controls to prevent and detect fraud;
4. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
5. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
6. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
7. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
8. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
9. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;

15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in the system of internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information, records and documentation;
23. For informing us of any events encountered subsequent to the period under audit that may require adjustment to or note disclosure in the financial statements; and
24. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily

available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

Limitations of the Audit Report

Should the County wish to include or incorporate by reference these financial statements and our report thereon into any other document at some future date, we will consider granting permission to include our report into another such document at the time of the request. However, we may be required by generally accepted auditing standards (GAAS) to perform certain procedures before we can give our permission to include our report in another document such as an annual report, private placement, regulator filing, official statement, offering of debt securities, etc. You agree that the County will not include or incorporate by reference these financial statements and our report thereon, or our report into any other document without our prior written permission. In addition, to avoid unnecessary delay or misunderstandings, it is important to provide us with timely notice of your intention to issue any such document.

Nonattest Services

We will perform the following nonattest services:

- Preparation of auditor portions of Data Collection Form
- Clerical services

We will not assume management responsibilities on behalf of Catawba County. However, we will provide advice and recommendations to assist management of Catawba County in performing its responsibilities.

Catawba County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

You may request that we perform additional services not contemplated in this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that we amend the Agreement or issue a separate

agreement to reflect the obligations of all parties. In the absence of any other written communications from us documenting additional services, our services will be limited to and governed by the terms of this Agreement.

Electronic Transmittals

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any loss arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Timing of Engagement

We expect to begin our services at a time mutually determined by you and Martin Starnes & Associates, CPAs, P.A. and after receipt of this executed Agreement and all documents requested by our office. The timing of our work is dependent upon the timely receipt of the information we request from you, including timely responses to any questions we may ask.

Our services under this Agreement will conclude at the earlier of:

- issuance of the deliverable outlined in this Agreement;
- written notification by either party that the Agreement is terminated

Provisions of Engagement Administration and Fees

Paula Hodges is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees for these services are as follows:

Audit Fee (includes up to 2 major programs)	<u>\$ 90,500</u>
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Additional Fees:

Charge per major program in excess of 2	<u>\$ 4,250</u>
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Please note that the fees above include up to 2 major programs, as indicated. The "total amount not to exceed" listed on the audit contract includes up to 11 major programs. If the total number of major programs exceeds 11 and the "total amount not to exceed" needs to be increased, we will prepare an amended contract to include the fees necessary based on the per program amount listed as additional fees above.

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. The County agrees to pay all cost of collection (including reasonable attorney fees) that the Firm may incur in connection with the collection of unpaid invoices. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent or non-payment, we shall not be liable for any loss you may incur as a result of the work stoppage, including penalties and interest. In such cases, you assume all risk associated with your failure to meet any governmental or other deadlines.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Catawba County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

The estimated fees are based on auditing and accounting standards effective as of the date of this engagement letter and known to apply to the County at this time. Unless otherwise indicated, estimated fees do not include any time related to the application of new auditing or accounting standards that impact the County for the first time.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements. If, for any reason, the County is unable to provide such schedules, information, and assistance, the Firm and the County will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff or accommodate the County's requested scheduling change because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Assistance with Financial Statement Drafting

Your personnel is responsible for drafting the financial statements and related notes and the Schedule of Expenditures of Federal and State Awards. Upon completion of the drafted financial statements, we will review them and return them to you with suggested revisions. If significant assistance is needed to make those revisions, this will result in additional fees based on the amount of assistance required.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$410 per hour.

Non-Solicitation of Employees and Independent Contractors

During the term of this engagement and for a period of eighteen (18) months after the end of this engagement, for whatever reason, you agree that you shall not, directly or indirectly: (i) solicit or attempt to solicit for employment or for engagement as an independent contractor, any of our employees or independent contractors; or (ii) solicit, encourage, or induce, or attempt to solicit, encourage, or induce, any of our employees or independent contractors to leave the employment of Martin Starnes & Associates, CPAs, P.A. or terminate their relationship with Martin Starnes & Associates, CPAs, P.A. For the avoidance of doubt, general advertisements for employment shall not be deemed a violation of this paragraph.

You agree that we invest a large amount of capital and resources to ensure that our employees and independent contractors deliver the highest level of service in our industry. You also agree that the cost of recruiting and hiring qualified individuals to replace our employees or independent contractors would be a lengthy and expensive process. You therefore agree that your violation of the non-solicitation provision above will result in economic damages that are difficult to ascertain and that, in the event of a breach of the non-solicitation provision above, you will pay to Martin Starnes & Associates, CPAs, P.A. a fee equal to One Hundred Percent (100%) of the employee's or independent contractor's annual rate of compensation at the time their relationship with us ends.

You further agree that your breach or threatened breach of the non-solicitation provision above would result in irreparable loss and injury to us. You agree that, in addition to all other remedies provided at law or equity, we shall be entitled to a temporary restraining order and preliminary and permanent injunctive relief in the event of a breach or threatened breach of the non-solicitation provision above, and you hereby waive any requirement that we post any bond in connection with obtaining such restraining order and/or injunctive relief. We shall be entitled to a restraining order and/or injunctive relief without regard to whether we can demonstrate that we have suffered actual damages or economic loss as a result of the breach or threatened breach of the non-solicitation provision.

Termination and Withdrawal

Either party may terminate this Agreement at any time and for any reason. If this Agreement is terminated before services are completed, you agree to pay all fees and expenses we incur through the effective date of termination.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Conflicts of Interest

If we, in our sole discretion, believe a conflict of interest has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to terminate our services without issuing our work product.

Third-Party Service Providers or Subcontractors

We may use third-party service providers, subcontractors, commercially available artificial intelligence, or software tools, some of which may utilize or offer artificial intelligence capabilities (collectively, "external party" or "external parties"), to assist us where necessary to help provide professional services to you or support the needs of our firm. You consent to our use of external parties. Our firm remains responsible for exercising reasonable care in providing our services, and our services and work product will be subjected to our firm's customary quality control procedures.

We may provide your confidential information to external parties in support of our services. You consent to the disclosure of your confidential information to those external parties. We take reasonably prudent

business care consistent with our professional standards to prevent the unauthorized release of your confidential information.

In certain circumstances, we may require a separate, written consent from you before your information is transmitted to an external party or parties.

Records Management

We will return any original records and documents you provide to us. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own record-keeping obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 60 days. Professional standards may preclude us from being the sole repository of your original data, records, or information.

Workpapers and other items created by us to support the delivery of our services are our property and will remain in our control. We will consider requests for copies of workpapers and other items created by us in accordance with the AICPA Code of Professional Conduct. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e. information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We will maintain all client information, including PII, on a confidential basis and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You assume the risk of loss if you provide us with information, including PII, which differs from the information we request in order to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. As a courtesy, we may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or suitability of any product we refer to you or that you separately retain.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute investment advice unless specifically engaged in the *Engagement Objective and Scope* section of this Agreement. Our services under this Agreement do not constitute legal advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Marketing and Educational Communications

If we send you newsletters, updates, explanations of technical developments or similar communications, it is strictly for marketing or general educational purposes and should not be construed as professional advice on which you may rely. These communications, by themselves, do not create a contractual relationship between us and you, a binding obligation for us to provide services to you, nor a requirement on our part to monitor issues for you.

Independent Contractor

When providing services to your company, we will function as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Martin Starnes & Associates, CPAs, P.A., and no Martin Starnes & Associates, CPAs, P.A. stakeholder shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Survivability

The following sections of this Agreement shall survive termination of the Agreement: Limitation of Liability and Statute of Limitations.

Assignment, No Third-Party Beneficiaries

All parties acknowledge and agree that the obligations and responsibilities of this Agreement cannot be assigned to any third party except as agreed to in writing. This Agreement has been entered into solely between you and Martin Starnes & Associates, CPAs, P.A., and no third-party beneficiaries are created hereby.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature intended to replicate a written signature, shall be presumed valid, and we may reasonably rely upon it. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Entire Agreement

This Agreement, including the LGC-205 Contract to Audit Accounts, represents the entire agreement of the parties and supersedes all previous oral, written or other understandings and agreements between the parties. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Statute of Limitations

You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Martin Starnes & Associates, CPAs, P.A. performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Martin Starnes & Associates, CPAs, P.A. in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

Limitation of Liability

You agree that Martin Starnes & Associates, CPAs, P.A.'s liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. In no event shall Martin Starnes & Associates, CPAs, P.A. be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise. The foregoing limitations shall not apply to the extent it is finally, judicially determined that the liability resulted from gross negligence or fraud of Martin Starnes & Associates, CPAs, P.A. or if enforcement of this provision is disallowed by applicable law or professional standards.

Mediation

If a timely dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Accounting and Related Services Arbitration Rules and Mediation Procedures* before resorting to arbitration, litigation, or any other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in North Carolina.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

This provision shall not apply to any dispute of fees owed, billed or due.

Arbitration Procedures

If a dispute has not been resolved within 90 days after the effective date of the written notice beginning the mediation process (or such longer period, if the parties so agree in writing), the mediation shall terminate and the dispute shall be settled by binding arbitration to be held at a mutually agreeable location. The arbitration shall be conducted in accordance with the CPR Rules for Non-Administered Arbitration that are in effect at the time of the commencement of the arbitration, except to the extent modified by this Dispute Resolution Provision (the rules). The arbitration shall be conducted before a panel of three arbitrators. Each of the County and firm shall designate one arbitrator in accordance with the "screened" appointment

procedure provided in the Rules, and the two party-designated arbitrators shall jointly select the third in accordance with the Rules. No arbitrator may serve on the panel unless he or she has agreed in writing to enforce the terms of the engagement letter and to abide by the terms of the Rules. Except with respect to the interpretation and enforcement of these arbitration procedures (which shall be governed by the Federal Arbitration Act), the arbitrators shall apply the laws of the state of North Carolina (without giving effect to its choice of law principles) in connection with the dispute. The arbitrators may render a summary disposition relative to all or some of the issues, provided that the responding party has had an adequate opportunity to respond to any such application for such disposition. Any discovery shall be conducted in accordance with the Rules. The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Costs

Each party shall bear its own costs in both the mediation and the arbitration; however, the parties shall share the fees and expenses of both the mediators and the arbitrators equally.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Catawba County by:

Signature: _____

Title: _____

Date: _____

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Finance and Personnel Subcommittee

DATE: March 17, 2025

SUBJECT: Request for Bid Award and Approval of Construction Contract for Hickory EMS Base

REQUEST

The Finance & Personnel Subcommittee requests the Board of Commissioners:

- a.) Approve a bid award for construction of a new Hickory EMS Base to Wilkie Construction Company SE, LLC, of Lenoir, North Carolina, in an amount not to exceed \$3,429,830;
- b.) Authorize the County Manager to execute contract documents for this project; and
- c.) Authorize a budget transfer of previously appropriated funds in the amount of \$875,000 to cover the expected total cost of the project.

BACKGROUND

As part of the Board of Commissioners' Strategic Plan, in support of the Healthy, Safe Community focus area's "Right Care, Right Time, Right Place" strategy, Emergency Services planned to replace three existing EMS base structures: Newton EMS Base, St. Stephens EMS Base and Hickory EMS Base. Newton and St. Stephens bases are completed, and replacement of the Hickory base was third in priority, driven by the need to identify and secure a location for the new Hickory base. On February 26, 2021, Catawba County contracted with Winstead Architecture, PLLC, to provide the architectural design for each of the three new base stations.

On December 5, 2024, Catawba County issued a Public Advertisement for Bids to solicit bid responses from licensed contractors interested in providing construction services for construction of the Hickory EMS Base. The bid specifications contained four (4) alternates, not included in the base bid amount, for furnishing Owner-preferred mechanical equipment, electrical equipment, sound batt insulation and grass sod.

On February 20, 2025, all bids received were publicly opened and read. A total of six (6) bid responses were received. The results of those bid responses are as follows:

Bidders	Base Bid	Alt 1 (Add)	Alt 2 (Add)	Alt 3 (Add)	Alt 4 (Add)	Total
Wilkie Construction	\$3,397,980	\$0.00	\$0.00	\$7,400	\$24,450	\$3,429,830
Neill Construction	\$3,519,000	\$0.00	\$5,500	\$4,500	\$26,000	\$3,555,000
Miles McClellan	\$3,609,000	\$0.00	\$0.00	\$3,100	\$23,500	\$3,635,600
Moss-Marlow	\$3,634,720	\$0.00	\$0.00	\$3,691	\$24,102	\$3,662,513
Walter B David	\$3,627,576	\$0.00	\$0.00	\$4,232	\$65,000	\$3,696,808
Gais Construction	\$4,147,132	\$1,250	\$0.00	\$7,800	-\$6,000	\$4,150,182

Wilkie Construction Company SE, LLC, with its principal office located in Lenoir, North Carolina, is the lowest responsible and responsive bidder. Staff recommends including all four (4) alternates in the construction bid award. The construction will take approximately Three Hundred Twenty-Five (325) days, with a completion date on or before February 6, 2026.

Land Acquisition	\$375,000
Construction Contract	\$3,430,000
Permitting	\$13,000
Furnishings, Fixtures & Equipment	\$105,000
IT Hardware and Installation	\$146,000

Architectural & Engineering Services	\$110,000
Special Inspections & Builders Risk Ins.	\$83,000
Site Testing & Surveys	\$52,000
Project Contingency (8%)	<u>\$311,000</u>
Project Total	\$4,625,000
 Previously appropriated	 <u>\$3,750,000</u>
Net required for Project	\$875,000

RECOMMENDATION

The Finance & Personnel Subcommittee requests the Board of Commissioners:

- a.) Approve a bid award for the construction of a new Hickory EMS Base to Wilkie Construction Company SE, LLC, of Lenoir, North Carolina, in an amount not to exceed \$3,429,830;
- b.) Authorize the County Manager to execute contract documents for this project; and
- c.) Authorize a budget transfer of previously appropriated funds in the amount of \$875,000 to cover the expected total cost of the project.

TRANSFER OF APPROPRIATION:

From:

410-460100-986000-12033	Newton EMS Base	\$1,945
410-460100-988000-12045	St. Stephens EMS Base	\$193,228
410-460100-988000-12048	Mt. View EMS Base	\$679,827

To:

410-460100-988000-12046	Hickory EMS Base – Construction	\$624,000
410-460100-982000-12046	Hickory EMS Base – DP Equipment	\$146,000
410-460100-985000-12046	Hickory EMS Base – Other Equipment	\$65,000
410-460100-981000-12046	Hickory EMS Base – Furniture	\$40,000

Attachments:

Certified Bid Tabulation

CATAWBA COUNTY EMS BASE STATION HICKORY

Hickory, North Carolina Base

CATAWBA COUNTY, NORTH CAROLINA

DATE OF BID OPENING:

February 20, 2025

(ARCHITECT'S PROJECT NO.21-73)

Certified Bid Tabulation

General Contractor	Base Bid Amount	+Alt 1.	+Alt2.	+Alt3.	+Alt4.
Wilkie Construction	\$3,397,980.00	\$0.00	\$0.00	\$7,400.00	\$24,450.00
Walter B. Davis	\$3,627,576.00	\$0.00	\$0.00	\$4,232.00	\$65,000.00
Gais Construction	\$4,147,132.00	\$1,250.00	\$0.00	\$7,800.00	-\$6,000.00
Neill Construction	\$3,519,000.00	\$0.00	\$5,500.00	\$4,500.00	\$26,000.00
Moss Marlow	\$3,634,720.00	\$0.00	\$0.00	\$3,691.00	\$24,102.00
Miles McClellan Construction	\$3,609,000.00	\$0.00	\$0.00	\$3,100.00	\$23,500.00

 WINSTEAD
ARCHITECTURE



MEMORANDUM

To: Catawba County Board of Commissioners

From: Policy and Public Works Subcommittee

Date: March 10, 2025

Subject: Adoption of the Updated Unifour Regional Hazard Mitigation Plan

Request

The Policy and Public Works Subcommittee requests the Board of Commissioners adopt the 2024 Unifour Regional Hazard Mitigation Plan.

Background

Catawba County and each of the municipalities within the county, along with Alexander, Caldwell, and Burke counties and their municipalities, participated in a regional multi-jurisdictional hazard mitigation planning effort that began in February 2024. This planning effort, with the objective of updating the 2019 multi-jurisdictional hazard mitigation plan, was funded by the State of North Carolina using federal Department of Homeland Security Pre-Disaster Mitigation grant funding.

This request is for the Board of Commissioners to adopt the 2024 Unifour Regional Hazard Mitigation Plan as required by Section 322 of the Federal Disaster Mitigation Act of 2000. Under 44 CFR Part 201 every local jurisdiction must have a FEMA approved plan to be eligible to apply for and receive funding from specific federal and state assistance programs that address pre and post disaster mitigation projects, planning, flood assistance, and repetitive loss buy-outs.

The 2024 Unifour Regional Hazard Mitigation Plan (available at <https://acrobat.adobe.com/id/urn:aaid:sc:va6c2:9f16fb99-6ffb-40a3-bb7b-8a120ce5b653>) contains evidence of each jurisdiction's participation in the planning process, identifies risks for the regional planning area, identifies specific risks in each jurisdiction and jurisdiction specific mitigation actions. The plan will help prevent the loss of lives, reduce damage to homes and businesses, and help our citizens and communities return to normal after a disaster.

Recommendation:

The Policy and Public Works Subcommittee recommends the Board of Commissioners adopt the 2024 Unifour Regional Hazard Mitigation Plan.

RESOLUTION NO. 2025-

RESOLUTION ADOPTING UNIFOUR REGIONAL HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within Catawba County are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the County are particularly vulnerable to drought, extreme heat, hailstorm, hurricane and tropical storm, lightning, thunderstorm wind/high wind, tornado, winter storm and freeze, flood, hazardous material incident, and wildfire; and

WHEREAS, the County desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Article 5, Section 160D-501 of Chapter 160D of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has enacted General Statute Section 166A-19.41 (*State emergency assistance funds*) which provides that for a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency pursuant to the Disaster Mitigation Act of 2002, P.L. 106-390, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000 states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five-year cycle; and

WHEREAS, the County has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management.

WHEREAS, it is the intent of the Catawba County Board of Commissioners to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the County;

NOW, THEREFORE, be it resolved that the Catawba County Board of Commissioners hereby:

1. Adopts the Unifour Regional Hazard Mitigation Plan.
2. Vests the Catawba County Departments of Planning and Emergency Services with the responsibility, authority, and the means to:
 - (a) Inform all concerned parties of this action.
 - (b) Cooperate with Federal, State and local agencies and private firms which undertake to study, survey, map and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.
3. Appoints Catawba County Emergency Services to assure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any needed revisions or amendments to the Plan are developed and presented to the Catawba County Board of Commissioners for consideration.
4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

This the 17th day of March, 2025.

C. Randall Isenhower, Chair
Catawba County Board of Commissioners

Attest:

Dale R. Stiles, Clerk
Catawba County Board of Commissioners

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Tax Administrator

DATE: March 17, 2025

IN RE: Tax Release / Refund Request

REQUEST

The Tax Administrator requests the Board of Commissioners approve 26 releases totaling \$6,162.22, two refunds totaling \$18.29, and 63 Motor Vehicles Bill adjustments / refunds totaling \$4,860.74 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 has checked records and verified the legitimacy of 26 release requests totaling \$6,162.22, two refunds totaling \$18.29, and 63 Motor Vehicle Bill adjustments / refunds totaling \$4,860.74.

Common reasons for the release of tax bill amounts include change in values and months, change in situs, businesses closing / being sold, clerical errors and corrections needed for numerous vehicles not registered in Catawba County during the GAP billing period. The refunds are due to billing adjustments needed to correct duplicate assessment. 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 26 releases totaling \$6,162.22, two refunds totaling \$18.29, and 63 Motor Vehicle Bill adjustments / refunds totaling \$4,860.74 requested during the month of February.

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

TIME PERIOD: February 1, 2025 Thru February 28, 2025

PROCESSED: March 17, 2025

REGULAR RELEASES

MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$6,162.22
TOTALS	\$6,162.22

REGULAR REFUNDS

MOTOR VEHICLE	
REAL & PERSONAL	\$18.29
TOTALS	\$18.29

COUNTY GRAND TOTAL \$6,180.51

NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)

MOTOR VEHICLE NCVTS	4,860.74
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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	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
AIKEN, LINDA CORDELIA	1047 7TH ST NE		HICKORY, NC 28601	YRS7270	PENDING	Refund Generated due to proration on Bill #0057595272-2024-2024-0000-00	CATA	TAX	(\$55.26)	\$0.00	(\$55.26)
							C05	TAX	(\$63.10)	\$0.00	(\$63.10)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$118.36
ALDRIDGE, KELLY ANN	4421 8TH STREET CT NE		HICKORY, NC 28601	HMD4970	PENDING	Refund Generated due to adjustment on Bill #0014462278-2024-2024-0000-00	CATA	TAX	(\$14.51)	\$0.00	(\$14.51)
							C05	TAX	(\$16.56)	\$0.00	(\$16.56)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$31.07
ARON, IOAN	5455 BETHEL CHURCH RD		HICKORY, NC 28602	VCA4762	PENDING	Refund Generated due to proration on Bill #0078462793-2023-2023-0000-00	CATA	TAX	(\$54.14)	\$0.00	(\$54.14)
							F03	TAX	(\$9.92)	\$0.00	(\$9.92)
										Refund	\$64.06
BAKER, JOSEPH EVERETT JR	4983 S NC 16 HWY		MAIDEN, NC 28650	TDH3301	PENDING	Refund Generated due to proration on Bill #0001254096-2024-2024-0000-00	CATA	TAX	(\$7.09)	\$0.00	(\$7.09)
							F09	TAX	(\$1.78)	\$0.00	(\$1.78)
										Refund	\$8.87
BARNES, BRYAN DAMON	7120 COBBLEFIELD LN		DENVER, NC 28037	LBR7034	PENDING	Refund Generated due to proration on Bill #0079567327-2024-2024-0000-00	CATA	TAX	(\$144.46)	\$0.00	(\$144.46)
							F08	TAX	(\$34.07)	\$0.00	(\$34.07)
										Refund	\$178.53
BEAVER, LUTHER RAY	310 GEITNER AVE		NEWTON, NC 28658	TEN3205	PENDING	Refund Generated due to proration on Bill #0057365774-2024-2024-0000-00	CATA	TAX	(\$53.55)	\$0.00	(\$53.55)
							C08	TAX	(\$60.47)	\$0.00	(\$60.47)
							C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$114.02
BELLFAIRE, THOMAS JOSEPH	3797 KISER ISLAND RD		TERRELL, NC 28682	EAZ1655	PENDING	Refund Generated due to proration on Bill #0030690093-2023-2023-0000-00	CATA	TAX	(\$0.89)	\$0.00	(\$0.89)
							F08	TAX	(\$0.19)	\$0.00	(\$0.19)
										Refund	\$1.08
BOSTON, GARY TODD	9 SWEET PEATER		JOHNSON CITY, TN 37615	THB2440	PENDING	Refund Generated due to proration on Bill #0074052195-2024-2024-0000-00	CATA	TAX	(\$149.63)	\$0.00	(\$149.63)
							C04	TAX	(\$148.32)	\$0.00	(\$148.32)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$297.95

BOSTON, GARY TODD	9 SWEET PEATER		JOHNSON CITY, TN 37615	0045UF	PENDING	Refund Generated due to proration on Bill #0064495063-2024-2024-0000-00	CATA	TAX	(\$100.57)	\$0.00	(\$100.57)
							C04	TAX	(\$99.68)	\$0.00	(\$99.68)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$200.25
BOWEN, KATHY LOUER	2624 31ST AVE CT NE		HICKORY, NC 28601	DMM8484	PENDING	Refund Generated due to proration on Bill #0069661958-2024-2024-0000-00	CATA	TAX	(\$36.23)	\$0.00	(\$36.23)
							F05	TAX	(\$11.27)	\$0.00	(\$11.27)
										Refund	\$47.50
BOWMAN, LARRY ALLEN	1043 ROLLING GREEN DR		NEWTON, NC 28658	S202K	PENDING	Refund Generated due to adjustment on Bill #0068243200-2024-2024-0000-00	CATA	TAX	(\$35.27)	\$0.00	(\$35.27)
							F20	TAX	(\$11.06)	\$0.00	(\$11.06)
										Refund	\$46.33
CAMERON, JOHN THOMAS	434 3RD ST NE		HICKORY, NC 28601	HDW1375	PENDING	Refund Generated due to proration on Bill #0073218033-2024-2024-0000-00	CATA	TAX	(\$7.63)	\$0.00	(\$7.63)
							C05	TAX	(\$8.71)	\$0.00	(\$8.71)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$16.34
CHARLTON, LORRAINE MARIE	1285 BRIARCREEK DR		NEWTON, NC 28658	FFC1232	PENDING	Refund Generated due to proration on Bill #0051255558-2023-2023-0000-00	CATA	TAX	(\$3.86)	\$0.00	(\$3.86)
							F14	TAX	(\$0.98)	\$0.00	(\$0.98)
										Refund	\$4.84
CLARK, ALAN BOYD	874 32ND AVENUE DR NW		HICKORY, NC 28601	RAJ3327	PENDING	Refund Generated due to proration on Bill #0048763006-2023-2023-0000-00	CATA	TAX	(\$24.72)	\$0.00	(\$24.72)
							F20	TAX	(\$7.75)	\$0.00	(\$7.75)
										Refund	\$32.47
CLOER, JESSICA DANA	828 38TH AVE NE		HICKORY, NC 28601	RJF9772	PENDING	Refund Generated due to proration on Bill #0080303683-2024-2024-0000-00	CATA	TAX	(\$167.54)	\$0.00	(\$167.54)
							C05	TAX	(\$191.30)	\$0.00	(\$191.30)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$358.84
CUNNINGHAM, VIVIAN TERRY	2772 SHERRILLS STREAM DR		SHERRILLS FORD, NC 28673	REZ1507	PENDING	Refund Generated due to proration on Bill #0081748561-2024-2024-0000-00	CATA	TAX	(\$64.32)	\$0.00	(\$64.32)
							F08	TAX	(\$15.17)	\$0.00	(\$15.17)
										Refund	\$79.49
DANIELS, MICHAEL TODD	1040 22ND STREET PL NE		HICKORY, NC 28601	TFD5968	PENDING	Refund Generated due to proration on Bill #0001148157-2024-2024-0000-00	CATA	TAX	(\$24.36)	\$0.00	(\$24.36)
							C05	TAX	(\$27.82)	\$0.00	(\$27.82)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$52.18
DEPINTO, ROBERT ANTHONY	8373 DRENA DR		SHERRILLS FORD, NC 28673	KMT8260	PENDING	Refund Generated due to proration on Bill #0075615973-2024-2024-0000-00	CATA	TAX	(\$107.42)	\$0.00	(\$107.42)
							F08	TAX	(\$25.34)	\$0.00	(\$25.34)
										Refund	\$132.76
DYE, JAMES MICHAEL	4006 VILLAGE BLVD NW		CONOVER, NC 28613	VCK7844	PENDING	Refund Generated due to proration on Bill #0081445404-2024-2024-0000-00	CATA	TAX	(\$49.76)	\$0.00	(\$49.76)
							C04	TAX	(\$49.33)	\$0.00	(\$49.33)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$99.09
EDELBERG, KRISTOFER ADAM	3515 MELICA DR		TERRELL, NC 28682	CN62608	PENDING	Refund Generated due to proration on Bill #0064391871-2024-2024-0000-00	CATA	TAX	(\$98.52)	\$0.00	(\$98.52)
							F08	TAX	(\$23.24)	\$0.00	(\$23.24)
										Refund	\$121.76

ESTATE OF LINDA JANE MAYER SWEET	6135 E LIVINGSTON LOOP		PRESCOTT VALLEY, AZ 86314	PWL2929	PENDING	Refund Generated due to proration on Bill #0078118168-2023-2023-0000-00	CATA	TAX	(\$20.11)	\$0.00	(\$20.11)
							F14	TAX	(\$5.10)	\$0.00	(\$5.10)
										Refund	\$25.21
EWING, BRIAN COURTNEY	1616 10TH STREET DR NW		HICKORY, NC 28601	YZN5189	PENDING	Refund Generated due to proration on Bill #0038619547-2023-2023-0000-00	CATA	TAX	(\$19.42)	\$0.00	(\$19.42)
							C05	TAX	(\$22.18)	\$0.00	(\$22.18)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
GALLOWAY, DEANNA KAY	7407 BAY COVE CT		DENVER, NC 28037	JJB7052	PENDING	Refund Generated due to proration on Bill #0063646356-2024-2024-0000-00	CATA	TAX	(\$517.59)	(\$25.88)	(\$543.47)
							F08	TAX	(\$122.09)	(\$6.11)	(\$128.20)
										Refund	\$671.67
GIBSON, RHONDA JANE	PO BOX 1630		CONOVER, NC 28613	RHV3387	PENDING	Refund Generated due to proration on Bill #0079310212-2024-2024-0000-00	CATA	TAX	(\$15.09)	\$0.00	(\$15.09)
							F11	TAX	(\$4.25)	\$0.00	(\$4.25)
										Refund	\$19.34
GULLEDGE, JOHN FRANKLIN III	12716 CROSS DALE DR		HUNTERSVILLE, NC 28078	DBJ1908	PENDING	Refund Generated due to proration on Bill #0078885148-2023-2023-0000-00	CATA	TAX	(\$27.50)	\$0.00	(\$27.50)
							F09	TAX	(\$5.42)	\$0.00	(\$5.42)
										Refund	\$32.92
GULLEDGE, JOHN FRANKLIN III	12716 CROSS DALE DR		HUNTERSVILLE, NC 28078	4J4560	PENDING	Refund Generated due to proration on Bill #0078885168-2023-2023-0000-00	CATA	TAX	(\$12.86)	\$0.00	(\$12.86)
							F09	TAX	(\$2.53)	\$0.00	(\$2.53)
										Refund	\$15.39
GULLEDGE, JOHN FRANKLIN III	12716 CROSS DALE DR		HUNTERSVILLE, NC 28078	KR3323	PENDING	Refund Generated due to proration on Bill #0077784374-2023-2023-0000-00	CATA	TAX	(\$111.80)	\$0.00	(\$111.80)
							F09	TAX	(\$22.02)	\$0.00	(\$22.02)
										Refund	\$133.82
INGLE, DAVID GRANT	420 8TH ST SW		CONOVER, NC 28613	CR61797	PENDING	Refund Generated due to proration on Bill #0080208359-2024-2024-0000-00	CATA	TAX	(\$12.32)	\$0.00	(\$12.32)
							C04	TAX	(\$12.21)	\$0.00	(\$12.21)
										Refund	\$24.53
ISENHOUR, RYAN COLE	3443 S US-321 HWY		MAIDEN, NC 28650	KKN9912	PENDING	Refund Generated due to proration on Bill #0080881687-2024-2024-0000-00	CATA	TAX	(\$6.82)	\$0.00	(\$6.82)
							C07	TAX	(\$6.49)	\$0.00	(\$6.49)
										Refund	\$13.31
KHANG, CHOU	2445 PINOAK DR		HICKORY, NC 28602	AFV3068	PENDING	Refund Generated due to proration on Bill #0018234862-2023-2023-0000-00	CATA	TAX	(\$10.31)	\$0.00	(\$10.31)
							F03	TAX	(\$1.89)	\$0.00	(\$1.89)
										Refund	\$12.20
LAVERNE, MICHAEL JOSEPH	2904 LEGACY RIDGE LN		CATAWBA, NC 28609	VER7018	PENDING	Refund Generated due to proration on Bill #0081050199-2024-2024-0000-00	CATA	TAX	(\$2.12)	\$0.00	(\$2.12)
							C02	TAX	(\$2.67)	\$0.00	(\$2.67)
										Refund	\$4.79

LEE, NATTER CHER	3223 27TH STREET PL NE		HICKORY, NC 28601	KBC5269	PENDING	Refund Generated due to proration on Bill #0072822942-2023- 2023-0000-00	CATA	TAX	(\$46.09)	(\$3.00)	(\$49.09)
							F05	TAX	(\$12.03)	(\$0.78)	(\$12.81)
										Refund	\$61.90
LOGGINS, BOB	1146 VILLAGE CIR		HICKORY, NC 28602	7P1519	PENDING	Refund Generated due to proration on Bill #0061146296-2023- 2023-0000-00	CATA	TAX	(\$27.04)	\$0.00	(\$27.04)
							F03	TAX	(\$4.95)	\$0.00	(\$4.95)
										Refund	\$31.99
LUNDY, LINDA DORSEY	1479 20TH AVE NE		HICKORY, NC 28601	AJX9365	PENDING	Refund Generated due to proration on Bill #0044203296-2024- 2024-0000-00	CATA	TAX	(\$7.86)	\$0.00	(\$7.86)
							C05	TAX	(\$8.96)	\$0.00	(\$8.96)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$16.82
MANESS, ERIN REBECCA	3380 23RD ST NE		HICKORY, NC 28601	LDK3361	PENDING	Refund Generated due to proration on Bill #0082497916-2024- 2024-0000-00	CATA	TAX	(\$137.20)	\$0.00	(\$137.20)
							C05	TAX	(\$156.66)	\$0.00	(\$156.66)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
										Refund	\$298.86
MCCLELLAN, RANDY ALVIN	4466 DANIELS ST		MAIDEN, NC 28650	VBC6290	PENDING	Refund Generated due to proration on Bill #0061820873-2024- 2024-0000-00	CATA	TAX	(\$62.67)	\$0.00	(\$62.67)
							F10	TAX	(\$13.89)	\$0.00	(\$13.89)
										Refund	\$76.56
MCCORMICK, NANCY CLEMONS	6972 RIVER BEND RD		CLAREMONT, NC 28610	HD8560J	PENDING	Refund Generated due to proration on Bill #0074520479-2024- 2024-0000-00	CATA	TAX	(\$33.60)	\$0.00	(\$33.60)
							F07	TAX	(\$5.14)	\$0.00	(\$5.14)
										Refund	\$38.74
MIRIAM D DAVIS ESTATE	112 5TH ST NE		CONOVER, NC 28613	0076LR	PENDING	Refund Generated due to proration on Bill #0078334283-2023- 2023-0000-00	CATA	TAX	(\$147.75)	\$0.00	(\$147.75)
							C04	TAX	(\$146.45)	\$0.00	(\$146.45)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
OSBORNE, TRAVIS WAYNE	102 E KLUTZ ST		MAIDEN, NC 28650	FDJ3915	PENDING	Refund Generated due to adjustment on Bill #0082669385- 2024-2024-0000				Refund	\$294.20
							CATA	TAX	(\$147.75)	\$0.00	(\$147.75)
							C04	TAX	(\$146.45)	\$0.00	(\$146.45)
							C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
OSBORNE, TRAVIS WAYNE	102 E KLUTZ ST		MAIDEN, NC 28650	FDJ3915	PENDING	Refund Generated due to adjustment on Bill #0082669385- 2024-2024-0000				Refund	\$294.20
							CATA	TAX	\$0.00	\$0.00	\$0.00
							C05	TAX	(\$12.88)	\$0.00	(\$12.88)
							C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
PETTEREZ, EDWARD RICHARD	7295 GABRIEL ST		SHERRILLS FORD, NC 28673	TMT8622	PENDING	Refund Generated due to proration on Bill #0069536044-2024- 2024-0000-00	F10	TAX	\$2.50	\$0.00	\$2.50
										Refund	\$15.38
							CATA	TAX	(\$68.54)	\$0.00	(\$68.54)
							F08	TAX	(\$16.17)	\$0.00	(\$16.17)
PETTEREZ, EDWARD RICHARD	7295 GABRIEL ST		SHERRILLS FORD, NC 28673	8T1373	PENDING	Refund Generated due to proration on Bill #0070205847-2024- 2024-0000-00				Refund	\$84.71
							CATA	TAX	(\$40.69)	\$0.00	(\$40.69)
							F08	TAX	(\$9.60)	\$0.00	(\$9.60)
PETTEREZ, MARTHA ALEXANDRA	7295 GABRIEL ST		SHERRILLS FORD, NC 28673	TMT8731	PENDING	Refund Generated due to proration on Bill #0069710000-2024- 2024-0000-00				Refund	\$50.29
							CATA	TAX	(\$43.23)	\$0.00	(\$43.23)
							F08	TAX	(\$10.20)	\$0.00	(\$10.20)
PETTEREZ, MARTHA ALEXANDRA	7295 GABRIEL ST		SHERRILLS FORD, NC 28673	TMT8731	PENDING	Refund Generated due to proration on Bill #0069710000-2024- 2024-0000-00				Refund	\$53.43
										Refund	\$53.43
										Refund	\$53.43

POPE, JOAN ALLEY	4776 AILEEN ST		CATAWBA, NC 28609	TDE8434	PENDING	Refund Generated due to proration on Bill #0034751812-2023- 2023-0000-00	CATA	TAX	(\$7.71)	\$0.00	(\$7.71)
							F12	TAX	(\$2.07)	\$0.00	(\$2.07)
										Refund	\$9.78
PRICE, CHRISTINE YVONNE	956 14TH ST SE		HICKORY, NC 28602	VAE8002	PENDING	Refund Generated due to proration on Bill #0073193987-2023- 2023-0000-00	CATA	TAX	(\$3.99)	\$0.00	(\$3.99)
							C05	TAX	(\$4.55)	\$0.00	(\$4.55)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
PUGH, MARY ANN	915 29TH AVE NE	UNIT 101	HICKORY, NC 28601	PBA9852	PENDING	Refund Generated due to proration on Bill #0050666996-2024- 2024-0000-00				Refund	\$8.54
							CATA	TAX	(\$40.05)	\$0.00	(\$40.05)
							C05	TAX	(\$45.72)	\$0.00	(\$45.72)
R BRUCE BENTON REVOCABLETRUS T U/A DTD 08/17/2006	1347 8TH ST NW		HICKORY, NC 28601	ACS9000	PENDING	Refund Generated due to proration on Bill #0047360978-2023- 2023-0000-00	C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$20.86
							CATA	TAX	(\$9.74)	\$0.00	(\$9.74)
RICHARDSON, JASON THOMAS	715 8TH AVE NW		HICKORY, NC 28601	HDW5253	PENDING	Refund Generated due to proration on Bill #0073632315-2024- 2024-0000-00	C05	TAX	(\$11.12)	\$0.00	(\$11.12)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$106.05
RUFF, IVANNA SAIN	932 30TH ST NE		CONOVER, NC 28613	XRH8337	PENDING	Refund Generated due to proration on Bill #0009760707-2024- 2024-0000-00	C05	TAX	(\$49.52)	\$0.00	(\$49.52)
							C05	TAX	(\$56.53)	\$0.00	(\$56.53)
										Refund	\$106.05
SANNIOTA, SACHA CHRISTINE	2306 MOSTELLER ESTATE AVE SE		HICKORY, NC 28602	LBH8386	PENDING	Refund Generated due to proration on Bill #0078150563-2023- 2023-0000-00	CATA	TAX	(\$25.55)	\$0.00	(\$25.55)
							F05	TAX	(\$7.95)	\$0.00	(\$7.95)
										Refund	\$33.50
SCOTT, DAVID CHENAULT	2506 PENNGATE DR		SHERRILLS FORD, NC 28673	RCE1294	PENDING	Refund Generated due to proration on Bill #0069960120-2023- 2023-0000-00	CATA	TAX	(\$22.58)	\$0.00	(\$22.58)
							C05	TAX	(\$25.78)	\$0.00	(\$25.78)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
SIGMON, BARBARA WIKE	PO BOX 548		CATAWBA, NC 28609	FAB8833	PENDING	Refund Generated due to proration on Bill #0065695366-2023- 2023-0000-00				Refund	\$48.36
							CATA	TAX	(\$14.76)	\$0.00	(\$14.76)
							F08	TAX	(\$3.11)	\$0.00	(\$3.11)
SIGMON, TONY ALLEN	5919 EDISON RD		CONOVER, NC 28613	JML4127	PENDING	Refund Generated due to proration on Bill #0080307361-2024- 2024-0000-00				Refund	\$17.87
							CATA	TAX	(\$26.65)	\$0.00	(\$26.65)
							F12	TAX	(\$7.15)	\$0.00	(\$7.15)
SNAPP, JACOB PAUL	3621 HUIE ST		NEWTON, NC 28658	KFW5539	PENDING	Refund Generated due to proration on Bill #0077945123-2023- 2023-0000-00				Refund	\$33.80
										Refund	\$98.65
							CATA	TAX	(\$85.55)	\$0.00	(\$85.55)
							F07	TAX	(\$13.10)	\$0.00	(\$13.10)
										Refund	\$6.83
							CATA	TAX	(\$5.20)	\$0.00	(\$5.20)
							F20	TAX	(\$1.63)	\$0.00	(\$1.63)

TRAVIS, MICHAEL ALEXANDER	PO BOX 8		CONOVER, NC 28613	VEX2368	PENDING	Refund Generated due to proration on Bill #0082507259-2024- 2024-0000-00	CATA	TAX	(\$23.83)	\$0.00	(\$23.83)
							C08	TAX	(\$26.91)	\$0.00	(\$26.91)
							C08	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
										Refund	\$80.74
WESTOVER, GUY FREDERICK JR	4696 MAIDEN CREEK WAY		MAIDEN, NC 28650	KDX9768	PENDING	Refund Generated due to proration on Bill #0075397031-2024- 2024-0000-00	CATA	TAX	(\$98.89)	\$0.00	(\$98.89)
							F08	TAX	(\$23.32)	\$0.00	(\$23.32)
										Refund	\$122.21
WHITE, ELLISA MARGARET	931 3RD STREET CT SW		HICKORY, NC 28602	KCB3669	PENDING	Refund Generated due to proration on Bill #0074264193-2023- 2023-0000-00	CATA	TAX	(\$3.97)	\$0.00	(\$3.97)
							C05	TAX	(\$4.54)	\$0.00	(\$4.54)
							C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$8.51
WICKHAM, EMILY IRENE	469 COLONIAL TRACE DR		LONGS, SC 29568	JAY7698	PENDING	Refund Generated due to proration on Bill #0065193863-2023- 2023-0000-00	CATA	TAX	(\$24.35)	\$0.00	(\$24.35)
							C08	TAX	(\$27.50)	\$0.00	(\$27.50)
							C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$51.85
WICKHAM, MARK LAWRENCE	469 COLONIAL TRACE DR		LONGS, SC 29568	DDP9552	PENDING	Refund Generated due to proration on Bill #0051669359-2023- 2023-0000-00	CATA	TAX	(\$3.44)	\$0.00	(\$3.44)
							C08	TAX	(\$3.88)	\$0.00	(\$3.88)
							C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
										Refund	\$7.32
WILLIS, KIMBERLY POOLE	7583 PROVIDENCE CHURCH RD		VALE, NC 28168	PHA6135	PENDING	Refund Generated due to proration on Bill #0066764079-2023- 2023-0000-00	CATA	TAX	(\$38.47)	\$0.00	(\$38.47)
							F17	TAX	(\$5.21)	\$0.00	(\$5.21)
										Refund	\$43.68
WINGATE, PATRICK LAMAR	350 OLD TAVERN LN		MAIDEN, NC 28650	LHV3943	PENDING	Refund Generated due to adjustment on Bill #0082637304- 2024-2024-0000-00	CATA	TAX	(\$11.71)	\$0.00	(\$11.71)
							C07	TAX	(\$11.17)	\$0.00	(\$11.17)
										Refund	\$22.88
WOOD, PATRICIA EDWARDS	2251 24TH STREET CIR NE		HICKORY, NC 28601	XYN7990	PENDING	Refund Generated due to proration on Bill #0053026687-2023- 2023-0000-00	CATA	TAX	(\$2.89)	\$0.00	(\$2.89)
							F05	TAX	(\$0.75)	\$0.00	(\$0.75)
										Refund	\$3.64
WRIGHT, ELICIA LAMOURE	2034 MOLLYS BACKBONE RD		SHERRILLS FORD, NC 28673	TEL3327	PENDING	Refund Generated due to proration on Bill #0058765778-2024- 2024-0000-00	CATA	TAX	(\$16.91)	\$0.00	(\$16.91)
							F08	TAX	(\$3.99)	\$0.00	(\$3.99)
										Refund	\$20.90
YANG, NERO X	1376 SAPPHIRE LN		CONOVER, NC 28613	KAN7504	PENDING	Refund Generated due to proration on Bill #0065922696-2023- 2023-0000-00	CATA	TAX	(\$4.40)	\$0.00	(\$4.40)
							F05	TAX	(\$1.15)	\$0.00	(\$1.15)
										Refund	\$5.55
										Refund Total	\$4860.74

Release SUBJECT TO BOARD APPROVAL ON 3/17/2025

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)
3101786	2024	ANEW ME LLC	Release	64,120	0	\$601.99	Taxpayer submitted listing after discovery bill creation. Adjusted billing will be created and mailed for tax year 2024.
3094913	2024	BARR GARRETT MICHAEL	Release	22,140	0	\$803.10	Taxpayer was in FL during Gap period.
3067623	2024	BELKIN RICHARD DAVID	Release	17,343	0	\$93.95	Adjusted billing to remove watercraft located and billed in Iredell County for tax year 2024.
3089298	2024	BERNET GIUSEPPE FREDERICK	Release	49,755	0	\$467.13	Adjusted billing to remove watercraft located and billed in Mecklenburg County for tax year 2024.
3098118	2024	BOYLES WILLIAM L	Release	26,020	0	\$18.51	Taxpayer was in McDowell County during Gap period.
3096592	2024	BRANNICK WILLIAM JOHN	Release	34,560	0	\$269.50	Taxpayer was in SC during Gap period.
3097526	2024	BROWN ZACHARY DAVID	Release	9,140	0	\$97.51	Taxpayer lives in Lincoln County releasing Gap bill
3047768	2024	HALE JAMES CLINTON III	Release	10,560	0	\$57.21	Adjusted billing to remove camper sold 10/01/2023.
3089691	2024	HAMBY KELLY ROSS JR	Release	107,452	0	\$493.75	Adjusted billing to remove mobile home billed as real property for tax year 2024.
3093075	2024	HARTNESS SUSAN GORE	Release	1,450	0	\$82.50	Taxpayer lives in Lincoln County released Gap Bill
3095208	2024	HUGHES RALPH EUGENE	Release	7,360	0	\$115.16	Gave vehicle to a child and it was out of state during GAP and then got vehicle back.
3099174	2024	IVEY CRAIG DENNIS	Release	8,650	0	\$492.18	Taxpayer lives in Burke County released Gap Bill.
2150179	2024	LE GRANDE SALON & DAY SPA LLC	Release	37,668	0	\$321.50	Business closed 12/31/2023.
3096305	2024	MULL DAWN BENFIELD	Release	14,750	0	\$71.80	Taxpayer was in FL during Gap period
2918600	2024	OLDE HICKORY MILL PARK	Release	70,500	0	\$601.72	Exempt property billed in error.
11684070	2024	PROPST BILLIE SUSAN	Release	34,000	0	\$155.55	Duplicate Bill
2118703	2024	RUFTY CONNIE COULTER	Release	9,250	0	\$46.76	Adjusted billing to remove motor vehicle re-registered with NC DMV 07/23/2024.
3099405	2024	SCOVERN LEVI TIMOTHY	Release	18,150	0	\$77.45	Showed proof was in Wisconsin during Gap period.
3102022	2024	SHOOK LUCAS WAYNE	Release	21,807	0	\$204.73	Adjusted billing to remove watercraft located and billed in Alexander County for tax year 2024.
3095595	2024	SLOANE MICHAEL JOSEPH	Release	4,400	0	\$21.07	Showed Bill of Sale proving he didn't have vehicle during Gap period.
3077372	2024	SPRINGER BECKY REED	Release	158,223	12,570	\$789.07	Adjusted billing to correct clerical error during watercraft assessment.
2697922	2024	WEAVER WALTER NEEL	Release	3,770	500	\$17.50	Adjusted billing to remove watercraft sold 07/23/2023.

Release SUBJECT TO BOARD APPROVAL ON 3/17/2025

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)
3059062	2021	WHISNANT JOHNNY DWAYNE	Release	1,060	0	\$26.56	Taxpayer lives in Burke County released Gap bill.
3101950	2024	WILDER LLOYD ERNEST	Release	7,109	0	\$66.74	Adjusted billing to remove watercraft located and billed in Rowan County for tax year 2024.
3080506	2023	WILSON TONY DEAN	Release	32,200	0	\$163.84	Per AB should be released.
2537626	2024	WRIGHT AMANDA JANE	Release	1,302	312	\$5.44	Adjusted billing to remove motor vehicle re-registered with NC DMV 02/16/2024.
				772,739	13,382	\$6,162.22	

Refund SUBJECT TO BOARD APPROVAL ON 3/17/2025

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)
3067003	2024	ON TRAK INVESTMENTS LLC	Refund	1,822	675	\$10.01	Adjusted billing to correct duplicated assessment.
3067003	2023	ON TRAK INVESTMENTS LLC	Refund	1,718	675	\$8.28	Adjusted billing to corrected duplicated assessment.
				3,540	1,350	\$18.29	

Budget Transfers: Pursuant to Board authority granted to the County Manager, the following budget transfers have been completed:

Capital Transfer:

Jail Painting

Transfer

From:

410-460100-986000-12026	Jail Expansion 2018	\$17,516
410-460100-988000-11018	General Renovations	\$ 7,784

To:

410-460100-988000-12043	Jail Improvements	\$25,300
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Transfer of funds to complete painting in the jail identified as necessary during a State facility inspection.

Capital Transfer:

Fleet Services Expansion

Transfer

From:

410-460100-988000-15022	Human Services Campus Ravine Stabl.	\$47,000
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To:

410-460100-988000-12008	Fleet Services Expansion	\$47,000
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Transfer of unspent funds from the completed Human Services Campus Ravine Stabilization project to the Fleet Services Expansion project. The pipes between the garage and the storm drain inlets, which are original to the building, are rusted out and need to be replaced. This was not determined until the project was already underway.