

AGENDA

Catawba County Board of Commissioners Meeting
Monday, September 15, 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 September 2, 2025.](#)
5. Recognition of Special Guests.
6. Public Comments.
7. [Appointments.](#)
8. Presentations.
[Proclamation Declaring September 15th, 2025, through October 15th, 2025, as Hispanic Heritage Month.](#)
[Presented to Centro Latino Program Coordinator Soraya Valdez Place.](#)
9. Consent Agenda.
 - a. [Sherrills Ford/Terrell Property Purchase.](#)
 - b. [Declare Service Weapon and Badge as Surplus for Retiring Sheriff Major Nathan Fisher.](#)
 - c. [August Tax Refunds, Releases and Adjustments.](#)
10. Other Items of Business.
11. Manager's Report.
[Hickory City Schools: Hickory High School Funding Appropriation.](#)
12. Attorney's Report.
13. Adjournment.

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

CALENDAR: The next Board of Commissioners Meeting will take place on Monday, October 6, 2025, at 7:00 p.m., in the Board of Commissioners Meeting Room of the Catawba County Justice Center.

APPOINTMENTS

ROBERT (Due)

10/31/25

3-year terms

City of Claremont Planning Board & Board of Adjustment

Todd Setzer

Eligible for a 5th Term

Commissioner Abernethy recommends the reappointment of Todd Setzer for a fifth term to the City of Claremont Planning Board and Board of Adjustment, with a term expiration of October 31, 2028.

COLE (Due)

6/30/25

2-year terms

Jury Commission

Mitch Sigmon

Eligible for a 4th Term

Commissioner Setzer recommends the reappointment of Mitch Sigmon to the Jury Commission for a fourth term, with a term expiration of June 30, 2027.

Government of Catawba County, North Carolina

PROCLAMATION

Hispanic Heritage Month
September 15, 2025 - October 15, 2025

WHEREAS, Hispanic Heritage Month, known as “Mes de Herencia Hispana”, began as Hispanic Heritage Week and was signed into law by President Lyndon B. Johnson in 1968; and

WHEREAS, in 1988, the commemorative week was expanded to a month – September 15 to October 15 – by legislation signed into law by President Ronald Reagan; and

WHEREAS, September 15 was chosen as the starting point for the commemoration because it is the anniversary of the Cry of Dolores, early morning of 16 September 1810, which marked the start of the Mexican War of Independence and thus resulted in Independence for the New Spain Colony, now Mexico, Guatemala, Belize, el Salvador, Costa Rica, Honduras and Nicaragua in 1821; and

WHEREAS, throughout the year and especially during Hispanic Heritage Month, Americans embrace, honor and celebrate the Hispanic community and their traditions and contributions; and

WHEREAS, throughout the history of the United States, members of the Hispanic community have helped shape the social, political, and economic landscape of this Country and our community; and

WHEREAS, Catawba County recognizes the significant contributions of Hispanic people in our County, which has continued to become more culturally diverse, and is committed to recognizing Hispanic and Latino cultural heritage as an important part of our strong, inclusive community;

Now, therefore, the Catawba County Board of Commissioners does hereby proclaim September 15 through October 15, 2025, as Hispanic Heritage Month in Catawba County and calls upon all residents of Catawba County to celebrate this month through activities and programs that enlighten and inspire our understanding of the amazing heritage of our Hispanic families, neighbors and friends.

This the 15th day of September, 2025.

Randy Isenhower, Chair
Catawba County Board of Commissioners

PROCLAMACIÓN

Mes de la Herencia Hispana

15 de Septiembre 2025 - 15 de Octubre 2025

CONSIDERANDO QUE, el Mes de la Herencia Hispana, conocido como "Mes de Herencia Hispana", comenzó como la Semana de la Herencia Hispana y fue promulgado por el Presidente Lyndon B. Johnson en 1968; y

CONSIDERANDO QUE, en 1988, la semana conmemorativa se amplió a un mes, del 15 de Septiembre al 15 de Octubre, mediante una legislación promulgada por el Presidente Ronald Reagan; y

CONSIDERANDO QUE, el 15 de Septiembre fue elegido como punto de partida para la conmemoración porque es el aniversario del Grito de Dolores, la madrugada del 16 de Septiembre de 1810, que marcó el inicio de la Guerra de Independencia de México y, por lo tanto, resultó en la Independencia de la Colonia de Nueva España, ahora México, Guatemala, Belize, El Salvador, Costa Rica, Honduras y Nicaragua en 1821; y

CONSIDERANDO QUE, durante todo el año y especialmente durante el Mes de la Herencia Hispana, los estadounidenses abrazan, honran y celebran a la comunidad Hispana y sus tradiciones y contribuciones; y

CONSIDERANDO QUE, a lo largo de la historia de los Estados Unidos, los miembros de la comunidad Hispana han ayudado a dar forma al panorama social, político y económico de este país y de nuestra comunidad; y

CONSIDERANDO QUE, el Condado de Catawba reconoce las contribuciones significativas de las personas Hispanas en nuestro Condado, que ha continuado volviéndose más culturalmente diverso, y está comprometido a reconocer la herencia cultural Hispana y Latino como una parte importante de nuestra comunidad fuerte e inclusiva;

Ahora, por lo tanto, la Junta de Comisionados del Condado de Catawba proclama del 15 de Septiembre al 15 de Octubre de 2025 como el Mes de la Herencia Hispana en el Condado de Catawba y hace un llamada a todos los residentes del Condado de Catawba a celebrar este mes con actividades y programas que iluminen e inspiren nuestra comprensión de la increíble herencia de nuestras familias, vecinos y amigos Hispanos.

Este el día 15 de Septiembre al 2025.

Randy Isenhower, Presidente

Junta de Comisionados del Condado de Catawba

MEMORANDUM

TO: Board of Commissioners

FROM: Peter Shonka, PE, Director of Utilities & Engineering

DATE: September 9, 2025

IN RE: Property Acquisition for Sewer Lift Station

REQUEST

Staff requests the Board of Commissioners authorize the acquisition of 0.183 acres located at 4011 Slanting Bridge Road from Sherrills Ford-Terrell Fire & Rescue, Inc. in the amount of \$51,926.33.

BACKGROUND

In Southeastern Catawba County (SECC), sewer service is provided by pumping wastewater through a series of sewage lift stations to the Hickory-Catawba Wastewater Treatment Plant located in Catawba. Development patterns in the SECC area necessitate investments in upgrading several lift stations to increase pumping capacity. These investments have been long-planned and are necessary to continue ensuring sufficient capacity is available throughout the system.

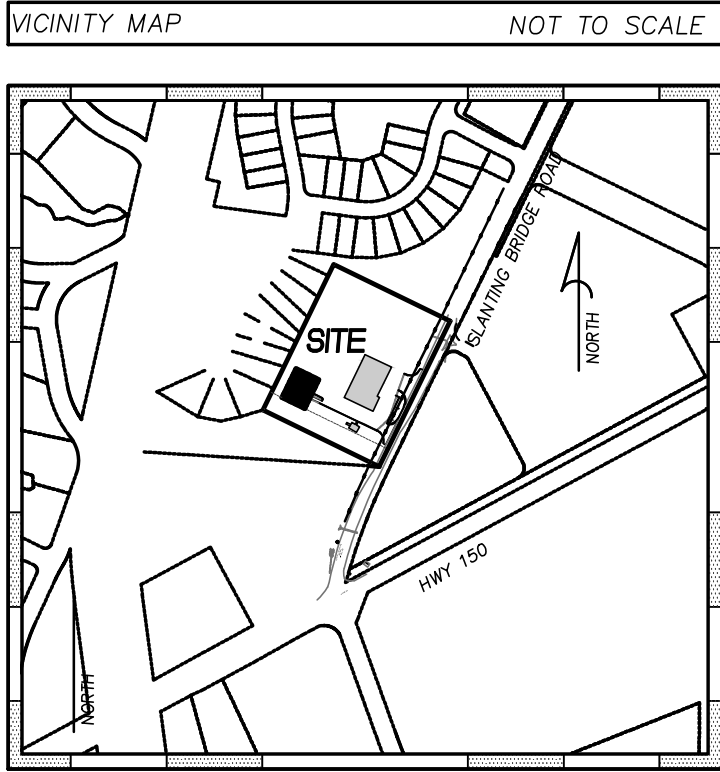
Projects are currently underway to upgrade lift stations at Village Center, Sherrills Ford Elementary School, Molly's Backbone Road, and Brown Chapel Road, authorized by the BOC in March 2024. The Village Center Lift Station project included engineering analysis that determined upgrading the current station to pump the required flows is not practical based on site elevations relative to the rest of the sewer system. After extensive study, it has been determined the best solution is to construct a new lift station on Slanting Bridge Road to handle flows coming from the west. This new lift station will work in conjunction with an altered design for the current Village Center lift station to more efficiently manage flows in the area.

Sherrills Ford -Terrell Fire & Rescue has agreed to sell the County 0.183 acres of land in the southwest corner of its Slanting Bridge Road fire station location (map attached) for the prorated assessed tax value in the amount of \$51,926.33. Funds are available in the existing Village Center / Sherrills Ford Pump Station Upgrades capital project to support this purchase; no appropriation is required.

RECOMMENDATION

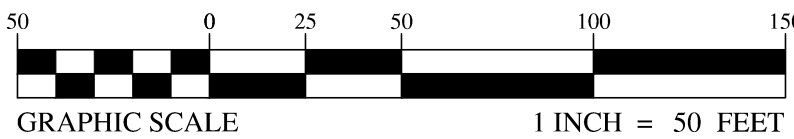
Staff recommends the Board of Commissioners authorize the acquisition of 0.183 acres located at 4011 Slanting Bridge Road from Sherrills Ford-Terrell Fire & Rescue, Inc. in the amount of \$51,926.33.

S:\Juba\2021\21.01144 Catawba Slanting Bridge Recombination Plat.dwg 6/2/2025 5:00 PM BRIAN LINTON



NOTES

- FIELD WORK COMPLETED: 01/25/2025
OFFICE WORK COMPLETED: 06/05/2025
- ALL COORDINATES SHOWN ARE HORIZONTAL DATUM: NAD83(2011)
VERTICAL DATUM: NAVD88 (GEOID 2018)
- AREAS COMPUTED BY COORDINATE METHOD.
- PROPERTY SHOWN HEREON IS SUBJECT TO ALL RIGHT-OF-WAYS, EASEMENTS,
RESERVATIONS AND RESTRICTIONS WHICH EXIST AS A MATTER OF RECORD OR
EXIST DE FACTO.
- PROPERTY SHOWN HEREON IS SUBJECT TO THE RULES, REGULATIONS,
ORDINANCES AND/OR JURISDICTIONS OF LOCAL, STATE, AND/OR FEDERAL
AGENCIES IF ANY. THE REQUIREMENTS OF SAID RULES, REGULATIONS,
ORDINANCES, AND/OR THE LIMITS OF SAID JURISDICTIONS ARE NOT SHOWN
HEREON UNLESS STATED OTHERWISE.
- UNDERGROUND INSTALLATIONS OR IMPROVEMENTS INCLUDING BUILDING
FOUNDATIONS HAVE NOT BEEN LOCATED EXCEPT AS SHOWN HEREON. CALL NC811
AT *811 BEFORE DIGGING.
- NOT ALL ABOVE GROUND IMPROVEMENTS ARE SHOWN.
- ALL DISTANCES SHOWN ON THIS MAP ARE HORIZONTAL GROUND LENGTHS UNLESS
OTHERWISE NOTED.
- THIS SURVEY WAS PREPARED WITHOUT THE BENEFIT OF AN ABSTRACT OF TITLE.
MATTERS OF PROPERTY TITLE SHOULD BE REFERRED TO AN ATTORNEY-AT-LAW.
- ADJOINING PROPERTY OWNER, DEED, PLAT AND PIN INFORMATION TAKEN FROM
THE CATAWBA COUNTY GIS WEBSITE.
- THE PURPOSE OF THIS PLAT IS TO SUBDIVIDE A 0.18 ACRE PARCEL
FOR A PUMP STATION.
- FLOOD PLAIN NOTATION: THE PARCELS OF LAND SHOWN ON THIS PLAT ARE NOT
LOCATED IN A 100-YEAR FLOOD PLAIN PER FIRM COMMUNITY PANEL 370050-350,
ZONE C
- WATERSHED NOTATION: THE PARCELS OF LAND AS SHOWN ON THIS PLAT ARE
LOCATED IN THE WS-IV CRITICAL AREA.
- SUBJECT PROPERTY IS NOT LOCATED WITHIN ½ MILE OF AN AGRICULTURE
DISTRICT.



SURVEYORS CERTIFICATE OF SURVEY AND ACCURACY

I, _____, CERTIFY THAT THIS MAP WAS DRAWN UNDER MY SUPERVISION FROM AN
ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTION RECORDED IN BOOK __, PAGE __, ETC.)
(OTHER); THAT THE BOUNDARIES NOT SURVEYED ARE CLEARLY INDICATED AS DRAWN FROM INFORMATION FOUND IN
BOOK __, PAGE __; THAT THE RATIO OF PRECISION AS CALCULATED IS 1: __; I FURTHER CERTIFY THAT THIS PLAT WAS
PREPARED IN ACCORDANCE WITH G.S. 47-30 AS AMENDED; THAT THE SURVEY CREATES A SUBDIVISION OF LAND
WITHIN THE AREA OF A COUNTY OR MUNICIPALITY THAT HAS AN ORDINANCE THAT REGULATES PARCELS OF LAND.
[(F)(11)(A)]

PRELIMINARY PLAT NOT FOR RECORDATION, CONVEYANCES, OR SALES

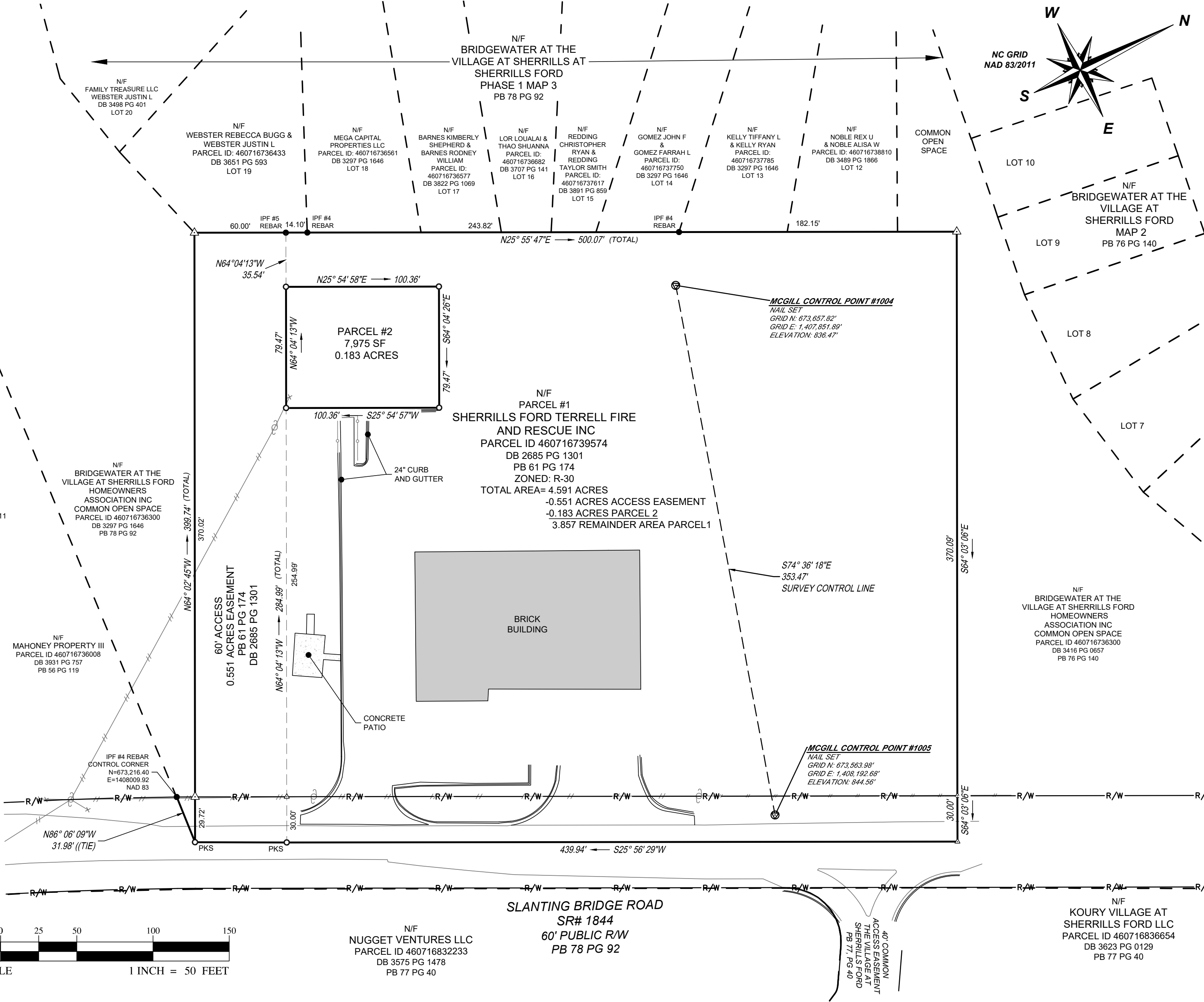
CHAD T HOWARD, L-4220

LEGEND

●	PROPERTY CORNER FOUND
△	COMPUTED POINT (NO IRON FOUND)
⊙	DATUM CONTROL POINT
N/F	NOW OR FORMERLY
PB	PLAT BOOK
DB	DEED BOOK
SF	SQUARE FEET
PG	PAGE

LINE LEGEND

—	PROPERTY LINE
- - -	PROPERTY LINE (NOT SURVEYED)
—+—	RIGHT-OF-WAY
- - -+ - - -	ADJOINING PROPERTY LINES
—+—+—+—	OVERHEAD UTILITIES



I, _____, REVIEW OFFICER OF CATAWBA COUNTY,
CERTIFY THAT THE MAP OR PLAT TO WHICH THIS CERTIFICATION IS AFFIXED
MEETS ALL STATUTORY REQUIREMENTS FOR RECORDING

REVIEW OFFICER _____ DATE _____

APPROVAL CERTIFICATE FOR MINOR SUBDIVISION PLAT

I CERTIFY THAT THE SUBDIVISION PLAT SHOWN HAS BEEN FOUND TO COMPLY
WITH THE
SUBDIVISION REGULATIONS OF CATAWBA COUNTY AND IS APPROVED FOR
RECORDING IN THE OFFICE OF THE REGISTER OF DEEDS OF CATAWBA COUNTY
WITHIN SIXTY DAYS OF THE DATE OF THIS APPROVAL.

DIRECTOR OF PLANNING OR DESIGNEE _____ DATE _____

SURVEY CONTROL / GRID TIE NOTES

- DATUM DESCRIPTION:
NC STATE PLANE COORDINATE SYSTEM
NAD83 (2011) [EPOCH: 2010.00]
NAVD88 [GEOID 2018]
- UNIT OF MEASUREMENT: U.S. SURVEY FOOT
- GPS FIELD PROCEDURE: REAL TIME NETWORK (VRS)
DATE OF GPS SURVEY: 01/25/2025
- GPS ANTENNA: TRIMBLE R12-I (SERIAL #6247F00413)
- PUBLISHED / FIXED CONTROL USED
STATION NAME: NCNO
PID: DH8888
LATITUDE: 35°34'46.87718\"N ELLIPSOID HEIGHT: 873.423
LONGITUDE: 80°48'12.53681\"W GEOID HEIGHT: -102.884
- ADJUSTMENT: SURVEY DATA WAS POST PROCESSED WITH
TRIMBLE BUSINESS CENTER (TBC) USING A NETWORK LEAST
SQUARES ADJUSTMENT AT THE 95% CONFIDENCE LEVEL.
- CLASS OF SURVEY: CLASS A (URBAN)
- POSITIONAL ACCURACY: 0.06'
- POINT OF LOCALIZATION: CONTROL POINT #1001
- COMBINED FACTOR: 0.999853919

MINOR SUBDIVISION PLAT

SHERILLS FORD-TERRELL FIRE AND RESCUE

4011 SLANTING BRIDGE ROAD

CATAWBA COUNTY - MOUNTAIN CREEK TOWNSHIP, NC

DATE OF SURVEY:	01.25.2025
SCALE:	1" = 50'
DRAWN BY:	BJM
CHECKED BY:	C. HOWARD, PLS
PROJECT:	21.01144
SHEET:	1
REVISIONS:	

1240 19th Street Lane NW

Hickory, NC 28601

828.328.2024

NC Firm License # C-0459



MEMORANDUM

TO: Catawba County Board of Commissioners
FROM: Dale Stiles, County Clerk
DATE: September 15, 2025
IN RE: Declaring Badge & Service Weapon Surplus for Retiring Sheriff Deputy Major Nathan Fisher.

REQUEST

Major Nathan Fisher is retiring effective November 1, 2025 and has requested his badge and service weapon. In lieu of receiving these items at a Board of Commissioners meeting, he has asked that the weapon and badge be presented at a later date.

Accordingly, staff requests the Board of Commissioners declare the badge and weapon surplus, effective September 15, 2025, pursuant to North Carolina Statute 20-187.2(a).



CATAWBA COUNTY SHERIFF'S OFFICE

SHERIFF DONALD G. BROWN II

100 GOVERNMENT DRIVE BUILDING E, PO Box 385

NEWTON, NC 28658

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

July 31, 2025

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

Dear Chair Isenhower:

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

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

Thank you for your consideration of my request.

Sincerely,

A handwritten signature in black ink, appearing to read "Nathan R. Fisher".

Major Nathan R. Fisher
Catawba County Sheriff's Office

cc: Don Brown, Sheriff
Mary Furtado, County Manager

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

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Brian Myers, Tax Administrator

DATE: September 15, 2025

IN RE: Tax Release / Refund Request

REQUEST

Staff requests the Board of Commissioners approve 74 releases totaling \$159,568.14, 29 refunds totaling \$90,534.06, and 81 Motor Vehicles Bill adjustments / refunds totaling \$7,067.66 requested during the month of August.

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 August Tax Office staff have checked records and verified the legitimacy of 74 releases totaling \$159,568.14, 29 refunds totaling \$90,534.06, and 81 Motor Vehicle Bill adjustments / refunds totaling \$7,067.66.

Common reasons for the release of tax bill amounts include change in values, months, and situs, businesses closing / being sold, clerical errors, removal of personal property and elderly exclusion reinstatements. The refunds are due mainly to adjustments needed to correct depreciation schedules for business equipment and cell towers as directed by NCDOR. The motor vehicle bill adjustments are largely due to proration of tax bill amounts to account for mid-year transfers of ownership and change in values and situs.

RECOMMENDATION

Staff requests the Board of Commissioners approve 74 releases totaling \$159,568.14, 29 refunds totaling \$90,534.06, and 81 Motor Vehicles Bill adjustments / refunds totaling \$7,067.66 requested during the month of August.

COMMISSIONER APPROVAL OF RELEASES & REFUNDS

TIME PERIOD: August 1, 2025 Thru August 31, 2025

PROCESSED: September 15, 2025

REGULAR RELEASES

MOTOR VEHICLE	\$0.00
REAL & PERSONAL	\$159,568.14
TOTALS	\$159,568.14

REGULAR REFUNDS

MOTOR VEHICLE	
REAL & PERSONAL	\$90,534.06
TOTALS	\$90,534.06

COUNTY GRAND TOTAL	\$250,102.20
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NEW MOTOR VEHICLE SYSTEM REFUNDS (VTS)

MOTOR VEHICLE NCVTS	7,067.66
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RANDY ISENHOWER
CHAIRMAN OF THE BOARD
CATAWBA COUNTY BOARD OF COMMISSIONERS



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Address 1	Address 2	Address 3	Plate Number	Status	Refund Description	Refund Reason	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ARTELT, KURT SCOTT	P.O. BOX 34		CONOVER, NC 28613	VCW7106	PENDING	Refund Generated due to proration on Bill #0077377308-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$13.63)	\$0.00	(\$13.63)
								F03	TAX	(\$2.93)	\$0.00	(\$2.93)
											Refund	\$16.56
AYUSO, DAMARIS MACGREGOR	4903 KISER ISLAND RD		TERRELL, NC 28682	LDJ1818	PENDING	Refund Generated due to adjustment on Bill #0083455693-2024-2024-0000-00	Adjustment	CATA	TAX	(\$60.01)	\$0.00	(\$60.01)
								F08	TAX	(\$14.16)	\$0.00	(\$14.16)
											Refund	\$74.17
BAKER-HOPE, AISHA JAMILA	3902 PUMPKIN LN		CONOVER, NC 28613	JLK7707	PENDING	Refund Generated due to proration on Bill #0071776135-2024-2024-0000-00	Vehicle Totalled	CATA	TAX	(\$36.94)	\$0.00	(\$36.94)
								F06	TAX	(\$7.42)	\$0.00	(\$7.42)
											Refund	\$44.36
BERNHARDT, DEBORAH COBB	4015 HOKE ST		CLAREMONT, NC 28610	DKX5258	PENDING	Refund Generated due to proration on Bill #0079907511-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$45.16)	\$0.00	(\$45.16)
								F09	TAX	(\$11.33)	\$0.00	(\$11.33)
											Refund	\$56.49
BOLTON, MARY HODGES	4704 FLYNNWOOD CT NE		HICKORY, NC 28601	HFL1157	PENDING	Refund Generated due to proration on Bill #0058975067-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$86.32)	\$0.00	(\$86.32)
								C05	TAX	(\$98.55)	\$0.00	(\$98.55)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			Refund	\$189.87								
BOWLES, MICHAEL LEE	1368 KINKS LN		MAIDEN, NC 28650	LJH5659	PENDING	Refund Generated due to proration on Bill #0085759650-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$75.91)	\$0.00	(\$75.91)
								C05	TAX	(\$87.63)	\$0.00	(\$87.63)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
			Refund	\$168.54								
BROOKS, HAROLD STEPHEN	1724 KNIGHTBRIDGE DR		NEWTON, NC 28658	TDW7284	PENDING	Refund Generated due to proration on Bill #0079068087-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$11.27)	\$0.00	(\$11.27)
								C08	TAX	(\$12.73)	\$0.00	(\$12.73)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$24.00								
BROOME, RODNEY ALLEN	4426 LITTLE MOUNTAIN RD		CATAWBA, NC 28609	DT9877	PENDING	Refund Generated due to proration on Bill #0068638858-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$71.12)	\$0.00	(\$71.12)
								F09	TAX	(\$17.85)	\$0.00	(\$17.85)
											Refund	\$88.97
BROWN, DANIELLE MARIE	7145 COBBLEFIELD LN		DENVER, NC 28037	3517WM	PENDING	Refund Generated due to proration on Bill #0085764766-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$228.22)	\$0.00	(\$228.22)
								C05	TAX	(\$260.58)	\$0.00	(\$260.58)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
			Refund	\$488.80								

BROWN, SUSAN SIPE	7153 BEARGRASS RD		SHERRILLS FORD, NC 28673	FFB9232	PENDING	Refund Generated due to proration on Bill #0043359239-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$12.52)	\$0.00	(\$12.52)
								F08	TAX	(\$2.95)	\$0.00	(\$2.95)
											Refund	\$15.47
BUMGARNER, GEORGIE MCCALL	730 29TH AVE NE		HICKORY, NC 28601	VCW6726	PENDING	Refund Generated due to proration on Bill #0076581147-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$17.55)	\$0.00	(\$17.55)
								C05	TAX	(\$20.04)	\$0.00	(\$20.04)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
CANELLA, CURTIS ROSS	1210 BUGLE LN		NEWTON, NC 28658	LBE9293	PENDING	Refund Generated due to proration on Bill #0077427416-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$112.46)	\$0.00	(\$112.46)
								F20	TAX	(\$35.27)	\$0.00	(\$35.27)
											Refund	\$147.73
CASH, MICHAEL EDWARD	3113 ARDEN WAY		CLAREMONT, NC 28610	1161VM	PENDING	Refund Generated due to proration on Bill #0041453001-2024- 2024-0000-00	Vehicle Totalled	CATA	TAX	(\$2.53)	(\$0.15)	(\$2.68)
								F07	TAX	(\$0.39)	(\$0.02)	(\$0.41)
											Refund	\$3.09
CUNNINGHAM, BRENDA TEAGUE	8877 KINGSMOR WAY		LAKE WORTH, FL 33467	VEX1974	PENDING	Refund Generated due to proration on Bill #0083037785-2024- 2024-0000-00	Reg . Out of state	CATA	TAX	(\$39.52)	\$0.00	(\$39.52)
								C05	TAX	(\$45.12)	\$0.00	(\$45.12)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
CURRIE, LISA WATSON	207 ORCHARD ST		BOONE, NC 28607	JBN3857	PENDING	Refund Generated due to proration on Bill #0084340445-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$42.77)	(\$2.14)	(\$44.91)
								C05	TAX	(\$48.84)	(\$2.44)	(\$51.28)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
CURRIN, MICHAEL BADGETT	2838 WYANNT RD		CATAWBA, NC 28609	TX5817	PENDING	Refund Generated due to adjustment on Bill #0082717314- 2024-2024-0000	Adjustment	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$102.06)	(\$5.10)	(\$107.16)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
DEAN, CHRISTIE WEBB	4846 KISER ISLAND RD		TERRELL, NC 28682	HFW1407	PENDING	Refund Generated due to proration on Bill #0062620890-2024- 2024-0000-00	Vehicle Totalled	F09	TAX	\$22.43	\$1.12	\$23.55
											Refund	\$88.61
								CATA	TAX	(\$3.68)	\$0.00	(\$3.68)
DENNIE, SERENA JANELLE	1670 DICKINSON RD		HICKORY, NC 28602	HFB6412	PENDING	Refund Generated due to proration on Bill #0074592473-2024- 2024-0000-00	Tag Surrender	F08	TAX	(\$0.87)	\$0.00	(\$0.87)
											Refund	\$4.55
								CATA	TAX	(\$3.35)	\$0.00	(\$3.35)
DEVINE, JOHN THOMAS	1312 FAIRWAY DR		NEWTON, NC 28658	KCB3246	PENDING	Refund Generated due to adjustment on Bill #0077810442- 2024-2024-0000-00	Adjustment	F03	TAX	(\$0.72)	\$0.00	(\$0.72)
											Refund	\$4.07
								CATA	TAX	(\$32.86)	\$0.00	(\$32.86)
DONOHUE- NADRICH, SUSAN MARY	1661 MAYFAIR DR		CONOVER, NC 28613	JFW3517	PENDING	Refund Generated due to adjustment on Bill #0065810163- 2024-2024-0000-00	Adjustment	F14	TAX	(\$8.33)	\$0.00	(\$8.33)
											Refund	\$41.19
								CATA	TAX	(\$20.88)	\$0.00	(\$20.88)
EVANS, JIMMY MARION JR	4785 BURRIS RD		DENVER, NC 28037	ELT2199	PENDING	Refund Generated due to proration on Bill #0052637290-2024- 2024-0000-00	Vehicle Sold	C08	TAX	(\$23.58)	\$0.00	(\$23.58)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$44.46
								CATA	TAX	(\$53.40)	\$0.00	(\$53.40)
								F08	TAX	(\$12.59)	\$0.00	(\$12.59)
											Refund	\$65.99

FEATHERSTONE, ANNETTE LUSK	2996 N LOOKOUT ST		CLAREMONT, NC 28610	CLY4692	PENDING	Refund Generated due to proration on Bill #0061210572-2023-2023-0000-00	Tag Surrender	CATA	TAX	(\$7.72)	\$0.00	(\$7.72)
								C03	TAX	(\$8.09)	\$0.00	(\$8.09)
											Refund	\$15.81
FINKBEINER, AUSTIN SCOT	9549 ISLAND POINT RD		SHERRILLS FORD, NC 28673	KDN7270	PENDING	Refund Generated due to proration on Bill #0075347097-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$104.93)	\$0.00	(\$104.93)
								F08	TAX	(\$24.75)	\$0.00	(\$24.75)
											Refund	\$129.68
HAMBY, DARRELL LEE JR	1511 BOLICK CIR NE		CONOVER, NC 28613	JLM7245	PENDING	Refund Generated due to proration on Bill #0075754265-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$40.75)	\$0.00	(\$40.75)
								C04	TAX	(\$40.39)	\$0.00	(\$40.39)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$81.14
HAMRICK, BARBARA JARRETT	4271 PAINT SHOP RD		LINCOLNTON, NC 28092	JDZ1887	PENDING	Refund Generated due to proration on Bill #0014458842-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$8.26)	\$0.00	(\$8.26)
								F04	TAX	(\$1.22)	\$0.00	(\$1.22)
											Refund	\$9.48
HARPER, DAVID WILLIAM	4591 MACEDONIA CHURCH RD		VALE, NC 28168	BDA4047	PENDING	Refund Generated due to adjustment on Bill #0031544940-2024-2024-0000-00	Adjustment	CATA	TAX	(\$19.25)	\$0.00	(\$19.25)
								F04	TAX	(\$2.85)	\$0.00	(\$2.85)
											Refund	\$22.10
HILTON, MARC GEOFFREY	5374 WINDING OAK DR		HICKORY, NC 28602	90419	PENDING	Refund Generated due to adjustment on Bill #0072382132-2024-2024-0000-00	Adjustment	CATA	TAX	(\$17.94)	\$0.00	(\$17.94)
								F03	TAX	(\$3.85)	\$0.00	(\$3.85)
											Refund	\$21.79
HOLLAR, DAVID SHANE	3782 BANOAK RD		VALE, NC 28168	JBR2238	PENDING	Refund Generated due to proration on Bill #0065082234-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$29.78)	\$0.00	(\$29.78)
								F04	TAX	(\$4.41)	\$0.00	(\$4.41)
											Refund	\$34.19
HONEYCUTT, JASON FLAY	3141 7TH STREET DR NE		HICKORY, NC 28601	DHD1088	PENDING	Refund Generated due to proration on Bill #0082309406-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$18.12)	\$0.00	(\$18.12)
								C05	TAX	(\$20.68)	\$0.00	(\$20.68)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$38.80
HOUSER, JAMES FRANKLIN JR	PO BOX 11444		HICKORY, NC 28603	LJM9184	PENDING	Refund Generated due to proration on Bill #0084551625-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$91.58)	\$0.00	(\$91.58)
								F05	TAX	(\$28.50)	\$0.00	(\$28.50)
											Refund	\$120.08
HUBBARD, ASHTON TODD	1245 VENUS ST		CONOVER, NC 28613	CR61939	PENDING	Refund Generated due to proration on Bill #0081894724-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$11.12)	\$0.00	(\$11.12)
								F05	TAX	(\$3.46)	\$0.00	(\$3.46)
											Refund	\$14.58
HUBBARD, ASHTON TODD	1245 VENUS ST		CONOVER, NC 28613	7R6588	PENDING	Refund Generated due to proration on Bill #0069148059-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$6.72)	\$0.00	(\$6.72)
								F05	TAX	(\$2.09)	\$0.00	(\$2.09)
											Refund	\$8.81
HUBBARD, ASHTON TODD	1245 VENUS ST		CONOVER, NC 28613	8S4762	PENDING	Refund Generated due to proration on Bill #0072671114-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$22.52)	\$0.00	(\$22.52)
								F05	TAX	(\$7.01)	\$0.00	(\$7.01)
											Refund	\$29.53
INGLE, DAVID GRANT	420 8TH ST SW		CONOVER, NC 28613	VHH2276	PENDING	Refund Generated due to proration on Bill #0086341886-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$32.15)	\$0.00	(\$32.15)
								C04	TAX	(\$31.86)	\$0.00	(\$31.86)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$64.01

INGLE, DAVID GRANT	420 8TH ST SW		CONOVER, NC 28613	VEM5807	PENDING	Refund Generated due to proration on Bill #0080805543-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$6.97)	\$0.00	(\$6.97)
								C04	TAX	(\$6.91)	\$0.00	(\$6.91)
								C04	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$13.88
ISOM, RONALD MICHAEL	3341 RHONEY FARM RD		VALE, NC 28168	PF1991	PENDING	Refund Generated due to proration on Bill #0077724826-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$6.14)	\$0.00	(\$6.14)
								F17	TAX	(\$1.09)	\$0.00	(\$1.09)
											Refund	\$7.23
JARRELL, WILLIAM ALBERT III	3705 WANDERING LN NE		HICKORY, NC 28601	AML7932	PENDING	Refund Generated due to proration on Bill #0071797007-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$5.65)	\$0.00	(\$5.65)
								C05	TAX	(\$6.45)	\$0.00	(\$6.45)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$12.10
KIPETZ, DONALD GEORGE	7831 SPINNAKER BAY DR	UNIT 207	SHERRILLS FORD, NC 28673	RAT9352	PENDING	Refund Generated due to proration on Bill #0057591753-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$9.96)	\$0.00	(\$9.96)
								F08	TAX	(\$2.35)	\$0.00	(\$2.35)
											Refund	\$12.31
KIPETZ, DONALD GEORGE	7831 SPINNAKER BAY DR	UNIT 207	SHERRILLS FORD, NC 28673	RAT9353	PENDING	Refund Generated due to proration on Bill #0057591784-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$3.80)	\$0.00	(\$3.80)
								F08	TAX	(\$0.90)	\$0.00	(\$0.90)
											Refund	\$4.70
KURZAK, NATE ELI	3615 DOCK SIDE LN		SHERRILLS FORD, NC 28673	KCB3644	PENDING	Refund Generated due to proration on Bill #0079366662-2023-2023-0000-00	Tag Surrender	CATA	TAX	(\$13.07)	\$0.00	(\$13.07)
								F04	TAX	(\$1.93)	\$0.00	(\$1.93)
											Refund	\$15.00
LAWTON, RAFE JEFFREY	1260 5TH ST NE	APT 15	HICKORY, NC 28601	VFW9395	PENDING	Refund Generated due to proration on Bill #0086634817-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$196.08)	\$0.00	(\$196.08)
								C05	TAX	(\$226.35)	\$0.00	(\$226.35)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$422.43
LEDFORD, KATE HUFFMAN	2620 2ND ST NE		HICKORY, NC 28601	JMJ6997	PENDING	Refund Generated due to proration on Bill #0081587162-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$30.07)	\$0.00	(\$30.07)
								C05	TAX	(\$34.33)	\$0.00	(\$34.33)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$64.40
LONCA, JOSHUA BENJAMIN	4097 SPRINGS RD		CONOVER, NC 28613	LBK8150	PENDING	Refund Generated due to proration on Bill #0077703526-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$5.21)	\$0.00	(\$5.21)
								F05	TAX	(\$1.62)	\$0.00	(\$1.62)
											Refund	\$6.83
LOWMAN, CLAYTON LEE JR	1206 BEAGLE LN		NEWTON, NC 28658	KDX2808	PENDING	Refund Generated due to proration on Bill #0070932860-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$51.33)	\$0.00	(\$51.33)
								F20	TAX	(\$16.10)	\$0.00	(\$16.10)
											Refund	\$67.43
MASKE, MICHAEL KEITH	3029 11TH AVENUE DR NE		CONOVER, NC 28613	9L1548	PENDING	Refund Generated due to proration on Bill #0083551581-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$34.99)	\$0.00	(\$34.99)
								F05	TAX	(\$10.89)	\$0.00	(\$10.89)
											Refund	\$45.88
MASTIN, ROBERT JAMES	3755 BURTON ST		SHERRILLS FORD, NC 28673	LBS7128	PENDING	Refund Generated due to proration on Bill #0082405151-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$228.85)	\$0.00	(\$228.85)
								F08	TAX	(\$53.98)	\$0.00	(\$53.98)
											Refund	\$282.83
MATAMOROS RUIZ, ROGGER ARTURO	4174 LEE CLINE RD		CONOVER, NC 28613	LDB8292	PENDING	Refund Generated due to adjustment on Bill #0084197910-2024-2024-0000-00	Adjustment	CATA	TAX	(\$44.68)	\$0.00	(\$44.68)
								F06	TAX	(\$8.97)	\$0.00	(\$8.97)
											Refund	\$53.65

MCCART, DAVID BRUCE	1895 HW FARM RD		MAIDEN, NC 28650	JFW4798	PENDING	Refund Generated due to proration on Bill #0063811331-2024- 2024-0000-00	Vehicle Sold	CATA	TAX	(\$21.75)	\$0.00	(\$21.75)
								F10	TAX	(\$4.82)	\$0.00	(\$4.82)
											Refund	\$26.57
MCCLELLAN, DAVID EDWARD	1752 4TH STREET PL NE		HICKORY, NC 28601	KS9694	PENDING	Refund Generated due to proration on Bill #0066975919-2024- 2024-0000-00	Tag Surrender	CATA	TAX	(\$20.39)	\$0.00	(\$20.39)
								C05	TAX	(\$23.27)	\$0.00	(\$23.27)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
MITCHELL, JASON EDWARD	4505 BUFFALO SHOALS RD		MAIDEN, NC 28650	VBB6978	PENDING	Refund Generated due to adjustment on Bill #0084160327- 2024-2024-0000-00	Adjustment	CATA	TAX	(\$60.13)	\$0.00	(\$60.13)
								F09	TAX	(\$15.09)	\$0.00	(\$15.09)
											Refund	\$75.22
MONTGOMERY, MICHELLE SIGMON	3560 BUNKER HILL SCHOOL R		CLAREMONT, NC 28610	RKT1069	PENDING	Refund Generated due to adjustment on Bill #0085743015- 2024-2024-0000	Situe error	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$81.89)	\$0.00	(\$81.89)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
MONTGOMERY, MICHELLE SIGMON	3560 BUNKER HILL SCHOOL	RD	CLAREMONT, NC 28610	LDJ3013	PENDING	Refund Generated due to adjustment on Bill #0086608580- 2024-2024-0000	Situe error	F11	TAX	\$20.19	\$0.00	\$20.19
											Refund	\$66.70
								CATA	TAX	\$0.00	\$0.00	\$0.00
OLIVER, TONY CURTIS	2537 ASHFORD DR		NEWTON, NC 28658	VYV3872	PENDING	Refund Generated due to proration on Bill #0018228458-2024- 2024-0000-00	Vehicle Totalled	C05	TAX	(\$135.11)	\$0.00	(\$135.11)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
								F11	TAX	\$33.32	\$0.00	\$33.32
OLSEN, BRIAN E	2726 CAMELOT DR		NEWTON, NC 28658	CR66855	PENDING	Refund Generated due to proration on Bill #0080253301-2024- 2024-0000-00	Vehicle Sold				Refund	\$106.79
								CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$11.06)	\$0.00	(\$11.06)
PAYNE, LARRY KENNETH	4092 BOB JONES DR NE		CONOVER, NC 28613	KJC9866	PENDING	Refund Generated due to proration on Bill #0084148867-2024- 2024-0000-00	Vehicle Sold	F14	TAX	(\$2.80)	\$0.00	(\$2.80)
											Refund	\$13.86
								CATA	TAX	(\$1.47)	\$0.00	(\$1.47)
PROPST, DENNIS OBRIAN	1420 E AVE SE		HICKORY, NC 28602	KAZ1765	PENDING	Refund Generated due to proration on Bill #0073320861-2024- 2024-0000-00	Vehicle Sold	F20	TAX	(\$0.46)	\$0.00	(\$0.46)
											Refund	\$1.93
								CATA	TAX	(\$368.81)	\$0.00	(\$368.81)
RAYFIELD, PRESTON VAL	3410 37TH STREET CT NE		HICKORY, NC 28601	RAF7027	PENDING	Refund Generated due to proration on Bill #0068208766-2024- 2024-0000-00	Vehicle Sold	C04	TAX	(\$365.57)	\$0.00	(\$365.57)
								C04	VEHICLE FEE	(\$30.00)	\$0.00	(\$30.00)
											Refund	\$764.38
RHODES, GARRETT MCKOY	4231 MCGEE POINT RD		TERRELL, NC 28682	VFT4586	PENDING	Refund Generated due to proration on Bill #0086621684-2025- 2025-0000-00	Tag Surrender	CATA	TAX	(\$55.27)	\$0.00	(\$55.27)
								C05	TAX	(\$63.10)	\$0.00	(\$63.10)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
RILEY, SCOTT BRIAN	3714 21ST ST NE		HICKORY, NC 28601	VA5425	PENDING	Refund Generated due to proration on Bill #0078705595-2024- 2024-0000-00	Vehicle Sold				Refund	\$118.37
								CATA	TAX	(\$34.20)	\$0.00	(\$34.20)
								F05	TAX	(\$10.64)	\$0.00	(\$10.64)
											Refund	\$44.84
								CATA	TAX	(\$37.99)	\$0.00	(\$37.99)
								F08	TAX	(\$9.44)	\$0.00	(\$9.44)
											Refund	\$47.43
								CATA	TAX	(\$47.82)	\$0.00	(\$47.82)
								F05	TAX	(\$14.88)	\$0.00	(\$14.88)
											Refund	\$62.70

ROSE, STEVEN LLOYD	1257 PRINCE ST		HICKORY, NC 28602	KC4835	PENDING	Refund Generated due to proration on Bill #0075996234-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$99.07)	\$0.00	(\$99.07)
								F03	TAX	(\$21.26)	\$0.00	(\$21.26)
											Refund	\$120.33
ROSS, JONATHAN RANDALL	690 ROBINHOOD RD		MAIDEN, NC 28650	KJJ6955	PENDING	Refund Generated due to proration on Bill #0077233333-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$69.84)	\$0.00	(\$69.84)
								C07	TAX	(\$66.60)	\$0.00	(\$66.60)
											Refund	\$136.44
SANNIOTA, SACHA CHRISTINE	2306 MOSTELLER ESTATE AVE	SE	HICKORY, NC 28602	LFP5978	PENDING	Refund Generated due to proration on Bill #0082577686-2024-2024-0000-00	Vehicle Totalled	CATA	TAX	(\$34.87)	\$0.00	(\$34.87)
								C05	TAX	(\$39.81)	\$0.00	(\$39.81)
								C05	VEHICLE FEE	\$0.00	\$0.00	\$0.00
SCOLES, DUSTIN TROY	1477 SWEETBRIAR LN	LOT 31	HICKORY, NC 28602	KEW7166	PENDING	Refund Generated due to proration on Bill #0070917253-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$118.16)	\$0.00	(\$118.16)
								F03	TAX	(\$25.35)	\$0.00	(\$25.35)
											Refund	\$143.51
SELPH, MARK D	229 OAK CIR		NEWTON, NC 28658	HMC9823	PENDING	Refund Generated due to proration on Bill #0071029868-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$65.36)	\$0.00	(\$65.36)
								C08	TAX	(\$73.81)	\$0.00	(\$73.81)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
SHERRILL, FRED JUNIOR	1903 WILSON RDG		MAIDEN, NC 28650	VB9539	PENDING	Refund Generated due to adjustment on Bill #0086727624-2024-2024-0000	Adjustment	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$56.83)	\$0.00	(\$56.83)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
SHORE, BRIAN PHILLIP	430 N DAVIS AVE		NEWTON, NC 28658	LDK4777	PENDING	Refund Generated due to proration on Bill #0084555856-2024-2024-0000-00	Other Errors	F10	TAX	\$11.03	\$0.00	\$11.03
											Refund	\$50.80
								CATA	TAX	(\$89.66)	\$0.00	(\$89.66)
SMITH, LONI RAE	3382 WHITE OAK CT		CLAREMONT, NC 28610	RKK6388	PENDING	Refund Generated due to proration on Bill #0085412837-2024-2024-0000-00	Vehicle Sold	C08	TAX	(\$101.24)	\$0.00	(\$101.24)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$190.90
SPENCER, GEORGIA ABERNETHY	2057 CLAREMONT RD		NEWTON, NC 28658	X433BP	PENDING	Refund Generated due to proration on Bill #0034957901-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$78.83)	\$0.00	(\$78.83)
								C03	TAX	(\$82.59)	\$0.00	(\$82.59)
											Refund	\$161.42
SPENCER, JAMES LEE	2057 CLAREMONT RD		NEWTON, NC 28658	X434BP	PENDING	Refund Generated due to proration on Bill #0014449299-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$47.61)	\$0.00	(\$47.61)
								F14	TAX	(\$12.07)	\$0.00	(\$12.07)
											Refund	\$59.68
SUCHOZA, DANE ANTHONY	2219 ALEXANDER DOWD DR		CHARLOTTE, NC 28270	DAS04	PENDING	Refund Generated due to proration on Bill #0014449299-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$18.63)	\$0.00	(\$18.63)
								F14	TAX	(\$4.72)	\$0.00	(\$4.72)
											Refund	\$23.35
SYKES-WADE, ANTHONY GLENN	1955 TRAVIS RD		CONOVER, NC 28613	RKA6341	PENDING	Refund Generated due to proration on Bill #0082839273-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$324.38)	\$0.00	(\$324.38)
								F08	TAX	(\$76.52)	\$0.00	(\$76.52)
											Refund	\$400.90
								CATA	TAX	(\$36.90)	\$0.00	(\$36.90)
								F14	TAX	(\$9.35)	\$0.00	(\$9.35)
											Refund	\$46.25

TABOR, RYAN STEVEN	3934 MCGEE POINT RD		TERRELL, NC 28682	LJH4691	PENDING	Refund Generated due to proration on Bill #0084623198-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$113.54)	\$0.00	(\$113.54)
								F08	TAX	(\$26.78)	\$0.00	(\$26.78)
											Refund	\$140.32
TANNENBAUM, SCOT ADAM	3330 47TH AVE NE		HICKORY, NC 28601	HMR8459	PENDING	Refund Generated due to proration on Bill #0069566201-2024-2024-0000-00	Vehicle Totalled	CATA	TAX	(\$28.10)	\$0.00	(\$28.10)
								F05	TAX	(\$8.74)	\$0.00	(\$8.74)
											Refund	\$36.84
TAPP, VERNA COOK	118 21ST ST SE		HICKORY, NC 28602	CS14422	PENDING	Refund Generated due to proration on Bill #0085563132-2024-2024-0000-00	Vehicle Sold	CATA	TAX	(\$13.55)	\$0.00	(\$13.55)
								C05	TAX	(\$15.47)	\$0.00	(\$15.47)
											Refund	\$29.02
TIPTON, NORMAN ERNEST JR	2038 11TH STREET CT NW		HICKORY, NC 28601	CL62774	PENDING	Refund Generated due to proration on Bill #0078036692-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$61.76)	\$0.00	(\$61.76)
								C05	TAX	(\$70.51)	\$0.00	(\$70.51)
											Refund	\$132.27
URS, IOAN REMUS	1466 KENSINGTON PARK CT		HICKORY, NC 28602	PKL1838	PENDING	Refund Generated due to proration on Bill #0059002120-2024-2024-0000-00	Other Errors	CATA	TAX	(\$21.70)	\$0.00	(\$21.70)
								F03	TAX	(\$4.66)	\$0.00	(\$4.66)
											Refund	\$26.36
VATRANO, ANTHONY JR	5074 PELICAN POINT DR		DENVER, NC 28037	ADS4414	PENDING	Refund Generated due to adjustment on Bill #0060624391-2023-2023-0000-00	Adjustment	CATA	TAX	(\$31.68)	\$0.00	(\$31.68)
								F08	TAX	(\$6.68)	\$0.00	(\$6.68)
											Refund	\$38.36
WAGER, BARBARA SUE	3422 SWEET GUM DR		LINCOLNTON, NC 28092	JFV1159	PENDING	Refund Generated due to adjustment on Bill #0084172090-2024-2024-0000	Adjustment	CATA	TAX	\$0.00	\$0.00	\$0.00
								C05	TAX	(\$113.70)	\$0.00	(\$113.70)
								C05	VEHICLE FEE	(\$5.00)	\$0.00	(\$5.00)
								F04	TAX	\$14.74	\$0.00	\$14.74
											Refund	\$103.96
WESMAX LLC	1828 SAINT PAULS CHURCH D R		NEWTON, NC 28658	KHH6984	PENDING	Refund Generated due to adjustment on Bill #0073062480-2024-2024-0000-00	Adjustment	CATA	TAX	(\$65.49)	(\$3.27)	(\$68.76)
								C08	TAX	(\$73.95)	(\$3.70)	(\$77.65)
								C08	VEHICLE FEE	\$0.00	\$0.00	\$0.00
											Refund	\$146.41
WILLIAMS, RONALD EDWARD	3585 MULLIGAN DR NE		CONOVER, NC 28613	TVF5145	PENDING	Refund Generated due to proration on Bill #0086301422-2025-2025-0000-00	Vehicle Sold	CATA	TAX	(\$48.99)	\$0.00	(\$48.99)
								F11	TAX	(\$15.98)	\$0.00	(\$15.98)
											Refund	\$64.97
WINDSOR, ALFRED WAYNE	PO BOX 211		CONOVER, NC 28613	JBB5857	PENDING	Refund Generated due to proration on Bill #0051339868-2024-2024-0000-00	Tag Surrender	CATA	TAX	(\$35.32)	\$0.00	(\$35.32)
								F11	TAX	(\$9.94)	\$0.00	(\$9.94)
											Refund	\$45.26
											Refund Total	\$7067.66

Release SUBJECT TO BOARD APPROVAL ON 9/15/2025

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)
3091681	2025	ABERNETHY TOMALENE SHOOK	Release	2,290	0	\$17.83	Adjusted billing to remove motor vehicle with annual plate. Taxes have been paid with renewal.
3091682	2025	ABERNETHY TOMALENE SHOOK	Release	7,630	0	\$59.40	Adjusted billing to remove motor vehicle with annual plate. Taxes have been paid with renewal.
3103003	2025	BELVIN MILES CLARK	Release	11,002	8,030	\$14.78	Value appeal received. Adjusted value of watercraft based on pricing guidelines from our pricing guides ABOS/NADA.
54678	2025	BURNS DAVID ALLEN LFI	Release	121,924	111,000	\$55.21	Adjusted billing to remove mobile home billed as real property for tax year 2025.
3102666	2025	BUSCH MICHAEL	Release	52,741	0	\$288.62	Released and rebilled to correct late listing penalty billed. Taxpayer listed with Iredell County timely. Also remove utility trailer billed to incorrect owner. Rebilled on abstract 202427.
3078832	2025	CAPITAL FUNDING CORPORATION	Release	437,657	401,848	\$307.42	Adjusted billing to correct mobile home ownership based on bill of sales provided by taxpayer. New owners were billed for tax year 2025.
3025374	2025	CHAVEZ MILTON ARMANDO	Release	10,334	0	\$47.48	Adjusted billing to remove IRP plated truck sold 08/03/2024.
3055862	2025	CHLOPEK KARL EDWARD	Release	2,309	0	\$10.63	Adjusted billing to remove two utility trailers sold during 2023 & 2024.
3076386	2025	COKER SHERRY GENELL	Release	1,077	0	\$6.26	Adjusted billing to remove utility trailer sold during 2024.
2438056	2025	COMMERCIAL PLASTICS RECYCLING INC	Release	159,196	0	\$1,485.86	Business ceased all operations in NC September 20, 2024 per documents filed with NC SOS.
1811955	2025	CORNING OPTICAL COMMUNICATIONS LLC	Release	76,894,466	73,305,228	\$30,813.60	Adjusted billing to correct clerical error. Assets acquisition year keyed incorrectly.
3021028	2025	CROSSROADS EQUIPMENT LEASE AND FINANCE	Release	1,134,449	129,711	\$8,826.62	Adjusted billing to remove 23 IRP plated trucks sold to Queen Transportation during 2024. Rebilled to abstract 202713 for Queen Transportation for tax year 2025.
3077952	2025	CUMMINGS ROBERT ALAN	Release	99,785	0	\$546.07	Adjusted billing to remove watercraft located and billed in Lincoln County for tax year 2025.
3091810	2025	DDI OF HICKORY LLC	Release	172,276	0	\$1,478.99	Adjusted billing to correct physical location of business. Taxpayer relocated business to 3387 S NC 127 Hwy prior to 01/01/2025. Situs changing from City of Hickory to Mountain View Fire for tax year 2025. Rebilled on abstract 202557.
3077583	2025	DECHELLIS TASHA NICOLE	Release	6,400	0	\$36.85	Adjusted billing to remove watercrafts sold during 2024.
3076364	2025	DELCORO PETER GAETANO	Release	57,124	41,524	\$82.45	Adjusted billing to remove IRP plated truck listed twice by taxpayer resulting in the cost to be duplicated.
3077446	2025	DYE CHRISTOPHER EUGENE	Release	9,241	5,180	\$20.97	Adjusted billing to remove watercraft traded in 10/26/2022 for newer watercraft. Discovered new watercraft for tax years 2025-2023.
3047297	2025	DYNAMIC AIR ENGINEERING INC	Release	2,154,263	1,801,905	\$3,162.76	Taxpayer submitted 2025 listing after annual billing was created. Released and rebilled based on listing received.
3076739	2025	EVERHART MATTHEW SEAN	Release	35,560	0	\$194.60	Adjusted billing to remove watercraft sold 09/04/2024.

Release SUBJECT TO BOARD APPROVAL ON 9/15/2025

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3055706	2025	FARRELL RICHARD DAVERN	Release	139,072	88,750	\$250.35	Appeal received. Adjusted watercraft value based on pricing guidelines provided by our pricing guides ABOS & NADA and comparable listings found online.
3020913	2025	FOURK LLC	Release	83,667	0	\$790.11	Business closed and all assets were sold to Orange Tree Group during September 2024. Orange Tree Group did list for tax year 2025 (3103103).
3067264	2025	GOODE ROBERT J	Release	24,355	0	\$133.28	Released and rebilled to remove late listing penalty billed in error. Rebilled on abstract 202628.
3070309	2025	GRAGG KENNETH WAYNE	Release	6,542	0	\$63.22	Adjusted billing to remove watercraft sold 02/13/2024.
3101302	2025	GTT AMERICAS LLC	Release	596	0	\$5.21	Taxpayer submitted 2025 listing after annual billing was created. Released original billing and rebilled based on listing received.
3101301	2025	GTT AMERICAS LLC	Release	6,223	0	\$58.77	Taxpayer submitted 2025 listing after annual billing was created. Released original billing and rebilled based on listing received.
3089308	2025	HARRIS EVAN TIMOTHY	Release	4,271	0	\$23.93	Adjusted billing to remove watercraft sold 10/17/2023.
3079339	2025	HARRIS WESLEY SCOTT	Release	76,280	28,610	\$409.24	Adjusted billing to remove IRP plated truck that was traded in on 05/03/2025. Prior to being traded in taxpayer replated truck with commercial plate that was turned in 03/05/2025. This truck was then replated by new owner 07/14/2025.
2150002	2025	HARWELL MATTHEW HARRISON	Release	1,026	0	\$5.75	Adjusted billing to remove utility trailer located and billed in Burke County for tax year 2025.
3077997	2025	HOLBROOK DOUGLAS KEITH	Release	175,380	0	\$1,656.21	Adjusted billing to remove IRP plated truck sold 11/19/2024.
3078990	2025	HUGHES BRIAN LEWIS	Release	12,509	8,246	\$22.28	Adjusted billing to remove watercraft sold 05/10/2024.
3070401	2025	JULIAN INVESTMENTS LLC	Release	175,686	0	\$935.35	Adjusted billing to remove mobile homes sold with real property on 12/13/2024. Rebilled all homes to new owner for tax year 2025.
2967480	2025	KRAHN INGO BERNHARD GUNTRAM	Release	17,282	3,220	\$64.62	Adjusted billing to remove watercraft billed to husband (99335444) and wife (99413664) on separate accounts resulting in a double billing.
3077067	2025	LACOUNT JOSHUA DALE	Release	2,755	0	\$15.12	Adjusted billing to remove watercraft sold 08/03/2024.
1808142	2025	LAUER MICHAEL R	Release	15,426	4,826	\$52.73	Adjusted billing to remove motor vehicle duplicated. Also billed under abstract 3079060.
36023	2025	LAUREL FOREST ASSOCIATES LLC	Release	22,655,600	18,000,000	\$39,968.33	23 PTC 0068 - Property Tax Commission Settlement Agreement
1808259	2025	LEMMOND RAYMOND HARLEY JR	Release	5,323	0	\$45.70	Released and rebilled to correct situs and physical location of personal property. Corrected from City of Hickory to Bandys Fire.
3078230	2025	MARTIN HUNTER EDWARD	Release	11,439	0	\$108.02	Adjusted billing to remove watercraft and boat trailer sold during 2024.

Release SUBJECT TO BOARD APPROVAL ON 9/15/2025

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3089229	2025	MATCHUS JENNIFER JEAN	Release	40,121	0	\$219.56	Adjusted billing to remove watercraft located and billed in Iredell County for tax year 2025.
3055484	2025	MAY RICHARD CHRISTOPHER	Release	4,683	600	\$22.34	Adjusted billing to remove watercraft sold 08/31/2024.
3089128	2025	MCCOY DAVID ROBERT	Release	9,939	6,252	\$20.90	Adjusted billing to remove watercraft sold 06/15/2024.
3077748	2025	MILLER TRAVIS ALEX	Release	83,910	70,005	\$76.10	Appeal received. Adjusted watercraft based on information provided by taxpayer and pricing guidelines from our pricing guides, ABOS & NADA.
3089836	2025	MORTIMER TRANSPORTATION LLC	Release	113,005	53,505	\$296.61	Adjusted billing to remove IRP plated tractor relocated to MS during 2024. Plate was turned in 03/12/2024.
2675232	2025	MOUNTAIN CREEK CONTRACTORS, INC	Release	2,671,402	0	\$26,402.80	Taxpayer submitted 2025 listing after annual billing was created. Released and rebilled based on listing received, abstract 202610.
1796308	2025	NORTHERN TOOL & EQUIPMENT COMPANY	Release	149,432	143,909	\$47.42	Adjusted billing to correct clerical error. Reported disposals failed to be removed from listing.
3092212	2025	ONEBLOOD INC	Release	93,033	85,987	\$60.49	Adjusted billing to remove supplies that should have been exempted. Supplies were billed in error. Business was granted exemption from business personal property tax on
3101507	2025	ORTIN ROMAN	Release	3,725	0	\$20.38	Adjusted billing to remove watercraft sold 08/09/2024.
3069104	2025	PARENT MAURICE LUDGER II	Release	91,968	78,320	\$66.06	Appeal received. Adjusted value of watercraft based on pricing guidelines provided by our pricing guides ABOS & NADA.
3102431	2025	PATTON XZAVIER ALECZANDER	Release	13,282	2,500	\$56.34	Appeal received. Adjusted made on watercraft based on information provided by taxpayer.
1810132	2025	PERFECTION INTERESTS INC	Release	87,877	0	\$829.86	Business closed and sold all assets to Eller Finishing LLC (3102947) during 2024.
3032338	2025	PFAFF JEFFREY GRAY	Release	95,655	83,257	\$67.85	Appeal received. Adjusted value on watercraft based on information received from taxpayer and pricing guidelines from our pricing guides, ABOS & NADA. Also removed two watercrafts sold during 2024 and one utility trailer sold during 2022.
3017527	2025	PINILIS CARL EDWARD	Release	27,149	0	\$135.07	Adjusted billing to remove watercraft sold out of state during 2024.
1795116	2025	PURE REFLECTIONS SPA FOR WELLNESS, PA	Release	676,816	511,998	\$1,556.46	Taxpayer submitted 2025 listing after annual billing creation.
1810946	2025	REINHARDT DAVID WAYNE	Release	81,145	0	\$729.09	Adjusted billing to correct physical location of personal property. Situs change from Town of Catawba to Mountain View Fire. Re-billed correct situs (202426).
3070408	2025	REINHARDT THOMAS DEREK	Release	44,170	610	\$217.15	Adjusted billing to remove aircraft not owned by taxpayer. Taxpayer had planned to purchase the aircraft but backed out. Taxpayers wife listed the aircraft in error. Aircraft is still active and registered in sellers name, Frank Debellis.

Release SUBJECT TO BOARD APPROVAL ON 9/15/2025

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3102184	2025	ROSS REBECCA SPINKS	Release	3,920	0	\$30.52	Adjusted billing to remove motor vehicle currently tagged through NCDMV.
100289	2025	RSH PROPERTIES FAMILY LTD PARTNERSHIP	Release	168,600	20,000	\$697.68	Double-wide has different ownership than the land. Will re-bill under correct ownership.
1811351	2025	RUDISILL ALVIN LOY JR	Release	11,429	0	\$59.01	Adjusted billing to remove singlewide mobile home now listed as real property for tax year 2025.
1811465	2025	SALEM LEASING CORPORATION	Release	21,672,308	19,077,360	\$22,650.00	Adjusted billing to remove 38 units inadvertently duplicated resulting in a double billing of assets.
61653	2025	SCHNEIDER GUENTHER	Release	279,900	140,800	\$1,194.17	Documentation was provided and elderly exclusion reinstated.
3077666	2025	SCOLAR ROBERT PATON	Release	36,189	0	\$207.99	Adjusted billing to remove watercraft sold 11/03/2024.
3025286	2025	SERVENTI WILLIAM GORDON	Release	181,302	178,953	\$11.69	Adjusted billing to remove utility trailer sold out of state. The permanent plate was turned in 05/12/2025.
2256718	2025	SHOOK HELEN PATRICIA	Release	117,651	26,413	\$444.14	Adjusted billing to remove mobile home owned and listed already by account 1197 Paul E Lucas.
1811989	2025	SIGMON REBECCA K	Release	70,777	0	\$352.12	Adjusted billing to correct ownership of mobile homes. The homes were retitled in business name in preparation for upcoming sale of mobile home park. Homes were re-billed under account 1805.
3069246	2025	SINKHORN STEVEN RYALL	Release	6,450	0	\$60.20	Adjusted billing to remove motor vehicle sold during 2024.
3091709	2025	STEPHENSON STEPHEN GEORGE	Release	58,051	0	\$288.80	Adjusted billing to remove watercraft located and billed in Mecklenburg County for tax year 2025.
1812769	2025	STROUD EDWIN DENNIS	Release	4,479	0	\$21.03	Adjusted billing to remove mobile home that was demolished during 2024 and replaced with a new modular billed as real property.
2403367	2025	SUTTER STREET MANUFACTURING INC #3980	Release	7,673,286	6,725,473	\$7,734.15	Appeal received. Adjusted value to correct depreciation schedule from A12 to A10 per recommended usage from NCDOR. Principal business category is Manufacturing of Wooden Furniture Products.
3102634	2025	TESIK JOHN J III	Release	50,579	45,298	\$26.27	Received valuation appeal. Using ABOS/NADA and comparable listing online value was reduced.
3015972	2025	TIMBER CREEK MULCH LLC	Release	68,984	15,261	\$267.28	Adjusted billing to remove sold and disposed business equipment.
3021121	2025	TOYOTA INDUSTRIES COMMERCIAL FINANCE INC	Release	1,460,744	1,142,887	\$2,522.20	Adjusted billing to correct error by taxpayer. Business filed incorrect asset detail for 2025. Discoveries will be made to account for unlisted assets.
1813281	2025	TRUSLER CHRISTOPHER JOHN	Release	17,490	15,640	\$9.20	Adjusted billing to remove utility trailer billed as IPP and BPP resulting in a double billing of assets.
3070048	2025	WALKER ANDREW DALLAS	Release	4,493	2,612	\$9.54	Adjusted billing to remove watercraft stolen 08/11/2023.
3070048	2024	WALKER ANDREW DALLAS	Release	4,493	2,612	\$9.47	Adjusted billing to remove watercraft stolen 08/11/2023.

Release SUBJECT TO BOARD APPROVAL ON 9/15/2025

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1814098	2025	WILSON MICHAEL WAYNE	Release	19,300	2,500	\$83.58	Appeal received. Adjusted value on unregistered truck based on information provided by taxpayer and its current condition.
				140,980,893	122,370,830	\$159,568.14	

Refund SUBJECT TO BOARD APPROVAL ON 9/15/2025

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3025698	2024	CON TERRA ULTRA BROADBAND LLC	Refund	112,080	111,382	\$6.27	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025698	2023	CON TERRA ULTRA BROADBAND LLC	Refund	52,206	51,624	\$4.65	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025699	2024	CON TERRA ULTRA BROADBAND LLC	Refund	79,752	78,443	\$10.69	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025699	2023	CON TERRA ULTRA BROADBAND LLC	Refund	37,812	36,856	\$7.80	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025700	2024	CON TERRA ULTRA BROADBAND LLC	Refund	316,496	315,080	\$11.23	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025700	2023	CON TERRA ULTRA BROADBAND LLC	Refund	93,487	92,492	\$7.90	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025695	2024	CON TERRA ULTRA BROADBAND LLC	Refund	3,647,798	3,286,217	\$3,088.55	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025695	2023	CON TERRA ULTRA BROADBAND LLC	Refund	4,825,827	3,941,346	\$7,549.05	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3070073	2024	CON TERRA ULTRA BROADBAND LLC	Refund	7,690	7,648	\$0.38	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3070073	2023	CON TERRA ULTRA BROADBAND LLC	Refund	10,186	10,153	\$0.29	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025696	2024	CON TERRA ULTRA BROADBAND LLC	Refund	219,974	213,665	\$53.53	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025696	2023	CON TERRA ULTRA BROADBAND LLC	Refund	100,710	95,551	\$43.78	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2545144	2024	CON TERRA ULTRA BROADBAND LLC	Refund	44,677	44,553	\$0.61	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2545144	2023	CON TERRA ULTRA BROADBAND LLC	Refund	25,052	24,949	\$0.49	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2801761	2024	CON TERRA ULTRA BROADBAND LLC	Refund	65,152	60,347	\$24.29	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2801761	2023	CON TERRA ULTRA BROADBAND LLC	Refund	47,639	43,635	\$20.24	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3033263	2024	CON TERRA ULTRA BROADBAND LLC	Refund	49,092	48,768	\$1.70	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3033263	2023	CON TERRA ULTRA BROADBAND LLC	Refund	6,551	6,514	\$0.20	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3056974	2024	CON TERRA ULTRA BROADBAND LLC	Refund	88,257	73,841	\$69.78	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3056974	2023	CON TERRA ULTRA BROADBAND LLC	Refund	67,969	55,956	\$56.64	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3025697	2024	CON TERRA ULTRA BROADBAND LLC	Refund	188,676	187,256	\$6.50	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.

Refund SUBJECT TO BOARD APPROVAL ON 9/15/2025

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3025697	2023	CON TERRA ULTRA BROADBAND LLC	Refund	183,513	182,108	\$6.43	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3056975	2024	CON TERRA ULTRA BROADBAND LLC	Refund	88,902	88,761	\$0.65	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
3056975	2023	CON TERRA ULTRA BROADBAND LLC	Refund	49,605	49,488	\$0.54	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2545145	2024	CON TERRA ULTRA BROADBAND LLC	Refund	78,863	73,887	\$24.51	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2545145	2023	CON TERRA ULTRA BROADBAND LLC	Refund	62,523	58,429	\$19.75	Adjusted billing to correct depreciation schedules for business equipment and cell towers as directed by NCDOR.
2928867	2024	LAUREL FOREST ASSOCIATES LLC	Refund	22,655,600	18,000,000	\$39,735.55	23 PTC 0068 - Property Tax Commission Settlement Agreement
2928867	2023	LAUREL FOREST ASSOCIATES LLC	Refund	22,655,600	18,000,000	\$39,735.55	23 PTC 0068 - Property Tax Commission Settlement Agreement
2665300	2025	WAGNER PATRICIA DIANE	Refund	9,685	1,000	\$46.51	Appeal received. Adjusted mobile home value based on its current condition. Mobile home is uninhabitable, changed to storage rate.
				55,871,374	45,239,949	\$90,534.06	

MEMORANDUM

TO: Catawba County Board of Commissioners

FROM: Mary Furtado, County Manager

DATE: September 15, 2025

RE: Hickory High School Funding Appropriation

REQUEST

Staff request the Board of Commissioners appropriate \$18 million to the Hickory High School Renovations capital project and transfer \$3 million in previously appropriated funds from the existing System-Wide Classroom Renovations project to the Hickory High School Renovations project.

BACKGROUND

As the Board of Commissioners is aware, advancing the planned renovation or reconstruction of Hickory High School has long been the top priority of Hickory City Schools' (HCS) Board of Education. To date, the Board of Commissioners has appropriated \$4.9 million in support of this priority. In June 2025, HCS selected architecture and engineering firm LS3P to create a plan for Hickory High School and is now ready to award the design contract to keep the project moving. Additionally, HCS will soon be submitting a substantial grant request to North Carolina Department of Public Instruction's Needs-Based Public Schools Construction Fund for the high school project. Through this program, the maximum state funding award for high school projects is \$62 million. Based on Catawba County's designation as a Tier 2 county, this grant application requires a 25% local funding match from the Board of Commissioners, which amounts to \$15.5 million.

Every four years, in concert with the property revaluation cycle, Catawba County establishes a schools construction funding plan to guide allocation decisions for the duration of that cycle. As part of this multi-year plan, Hickory High School is scheduled to receive \$18 million in funds in FY2026/27. However, given HCS's readiness to move forward with design, staff recommend appropriating the planned funding now rather than waiting until the budget process to avoid unnecessary delays in progress.

Further, the Board of Commissioners appropriated \$3 million to a System-Wide Classroom Renovations project in FY21 for which no specific plans exist today. Staff recommend transferring this existing funding into the Hickory High School Renovations project in support of the Board of Education's highest project priority. If approved, these actions would create total project appropriations of \$25.9 million, for which Catawba County intends on issuing debt at some point in the future. This planned structured debt can be supported within the existing tax rate and does not require a tax rate increase. If this action is approved, pursuant to authority delegated to the Chief Financial Officer by the Board, a declaration of official intent to reimburse expenditures, which expressly declares Catawba County's intent to reimburse itself for project expenditures from the planned debt proceeds will be prepared, to maintain compliance with US Treasury regulations.

RECOMMENDATION

Staff recommend the Board of Commissioners appropriate \$18 million to the Hickory High School Renovations capital project and transfer \$3 million in previously appropriated funds from the existing System-Wide Classroom Renovations project to the Hickory High School Renovations project.

Supplemental Appropriation:

Revenue:

423-740100-690450	Proceeds – Installment Purchase	\$18,000.000
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Expense:

423-740100-865200- 32104-3-19	Hickory High School Renovations	\$18,000,000
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Transfer:

From:

423-740100-865200- 32150-3-24	System-wide Classroom Renovations	\$ 3,000,000
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To:

423-740100-865200- 32104-3-19
3,000,000

Hickory High School Renovations

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