

Regular Session, January 21, 2025, 7:00 p.m.  
Catawba County Board of Commissioners

**Appointments**

209 01/21/25

Youth Council Appointments  
CVMC Board of Trustees – Alan Story  
Catawba County Planning Board – Robert Eades  
Juvenile Crime Prevention Council – Robert Mullinax  
Nursing & Rest Home Community Advisory Committee – Barbara Huffman  
Nursing & Rest Home Community Advisory Committee – Tanya Reid  
Home & Community Block Grant Advisory Committee – Dr. Allen Bandy  
Home & Community Block Grant Advisory Committee – Jonell Fields

**Closed Session**

Attorney Client Privilege

221 01/21/25

**Cooperative Extensions**

Youth Council Appointments  
Catawba County Youth Council

209 01/21/25

210 01/21/25

**Legal**

Catawba County 24 CVS 614 Settlement

221 01/21/25

**Presentations**

Catawba County Youth Council

210 01/21/25

**Public Comment**

209 01/21/25

Michael McRee  
Jackson Rollins  
Kenyon Kelly  
Sherrill Watkins  
Ed Lineberger

**Public Hearings**

Final Assessment Roll: Aspen Heights Subdivision Road Improvement Project  
Final Assessment Roll: Brookstone Subdivision Road Improvement Project  
Final Assessment Roll: Wind Bluff Court in The Knolls Subdivision Road  
Improvement Project

210 01/21/25

212 01/21/25

216 01/21/25

**Resolutions**

Resolution Confirming Assessment Roll for Aspen Heights Subdivision and Levying  
Assessments (Resolution 2025-2)  
Resolution Confirming Assessment Roll for Brookstone Subdivision and Levying  
Assessments (Resolution 2025-3)  
Resolution Confirming Assessment Roll for Wind Bluff Court in The Knolls  
Subdivision and Levying Assessments (Resolution 2025-4)  
Resolution to Approve Submitting Requests for Funding for Session Law 2023-134  
Appropriation of \$20Million to Catawba County (Resolution 2025-5)

211 01/21/25

213 01/21/25

217 01/21/25

220 01/21/25

**Sheriff's Office**

Declare Badge and Service Weapon Surplus for Retiring Sheriff Deputy Geoff Morris  
Declare Badge and Service Weapon Surplus for Retiring Sheriff Barton Lowdermilk

221 01/21/25

221 01/21/25

**Tax**

December Tax Refunds, Releases and Adjustments

221 01/21/25

**Utilities and Engineering**

Final Assessment Roll: Aspen Heights Subdivision Road Improvement Project	210	01/21/25
Final Assessment Roll: Brookstone Subdivision Road Improvement Project	212	01/21/25
Final Assessment Roll: Wind Bluff Court in The Knolls Subdivision Road Improvement Project	216	01/21/25
Water/Sewer Project Funding Appropriation	220	01/21/25

The Catawba County Board of Commissioners met in Regular Session on Tuesday, January 21, 2025, at 7:00 p.m., in the Board of Commissioners Meeting Room, 2<sup>nd</sup> Floor, Catawba County Justice Center, 100 Government Drive, Newton, North Carolina.

Present were Chair Randy Isenhower and Commissioners Robert C. Abernethy, Jr., Barbara G. Beatty, and Cole Setzer. Vice-Chair Austin Allran was not present.

Also present were County Manager Mary S. Furtado, Assistant County Manager Paul Murray, Assistant County Manager Justin Merritt, County Attorney Jodi Stewart, Assistant County Attorney Josh Teague, and County Clerk Dale Stiles.

1. Chair Randy Isenhower called the meeting to order at 7:00 p.m., noting a quorum was present.
2. Commissioner Barbara G. Beatty led the Pledge of Allegiance.
3. Commissioner Robert C. Abernethy, Jr., offered the invocation.
4. Commissioner Abernethy made a motion to approve the Minutes from the Board's Regular Meeting of December 16, 2024 and Special Meeting of January 14, 2025. The motion carried unanimously.
5. Recognition of Special Guests:  
Chair Isenhower welcomed everyone present.
6. Public Comments.  
Michael McRee and Sherrill Watkins came forward and requested the monument on the grounds of the 1924 Courthouse not be removed. Kenyon Kelley came forward and requested the monument on the grounds of the 1924 Courthouse be relocated. Jackson Rollins and Ed Lineberger came forward and spoke about the geodetic survey between Catawba County and Lincoln County, each expressing their desire to remain a resident of Lincoln County.
7. Appointments.  
Upon a recommendation by Chair Isenhower that came in the form of a motion which unanimously carried, the Board reappointed Alan Story to the CVMC Board of Trustees for a second term, with a term expiration of December 31, 2028.

Upon a recommendation by Chair Isenhower that came in the form of a motion which unanimously carried, the Board reappointed Robert Eades to the Catawba County Planning Board for a second term, with a term expiration of December 31, 2028.

Upon the recommendation by Commissioner Abernethy that came in the form of a motion which unanimously carried, the Board reappointed the following to the Nursing and Rest Home Community Advisory Committee: Barbara Huffman to a sixth term with a term expiration of September 12, 2027 and Tanya Reid to a third term with a term expiration of March 16, 2027.

Upon the recommendation of Chair Isenhower that came in the form of a motion which unanimously carried, the Board appointed / reappointed 33 members to the Catawba County Youth Council. Appointment letters were presented to these appointees.

## 8. Presentations.

Aliah Excamilla, President of the Catawba County Youth Council, and Kylie Dagenhart, Member Engagement representative, presented to the Board an update of the Youth Council's activities and upcoming projects.

## 9. Public Hearings.

a. Utilities and Engineering Assistant Director Jack Chandler requested the Board of Commissioners conduct a public hearing to consider adoption of a resolution confirming the Final Assessment Roll for Aspen Heights subdivision and authorizing collection of the assessments.

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

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

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

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

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

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

After Mr. Chandler's presentation, there were no questions. Chair Isenhower opened the public hearing. With no one coming forward, the Chair closed the public hearing. Commissioner Beatty made a motion to adopt the resolution confirming the Final Assessment Roll for Aspen Heights subdivision and authorizing collection of the assessments. The motion carried unanimously at 7:28 p.m.

*The following resolution applies:*

RESOLUTION No. 2025 - 2  
RESOLUTION CONFIRMING ASSESSMENT ROLL  
FOR ASPEN HEIGHTS SUBDIVISION AND LEVYING ASSESSMENTS

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

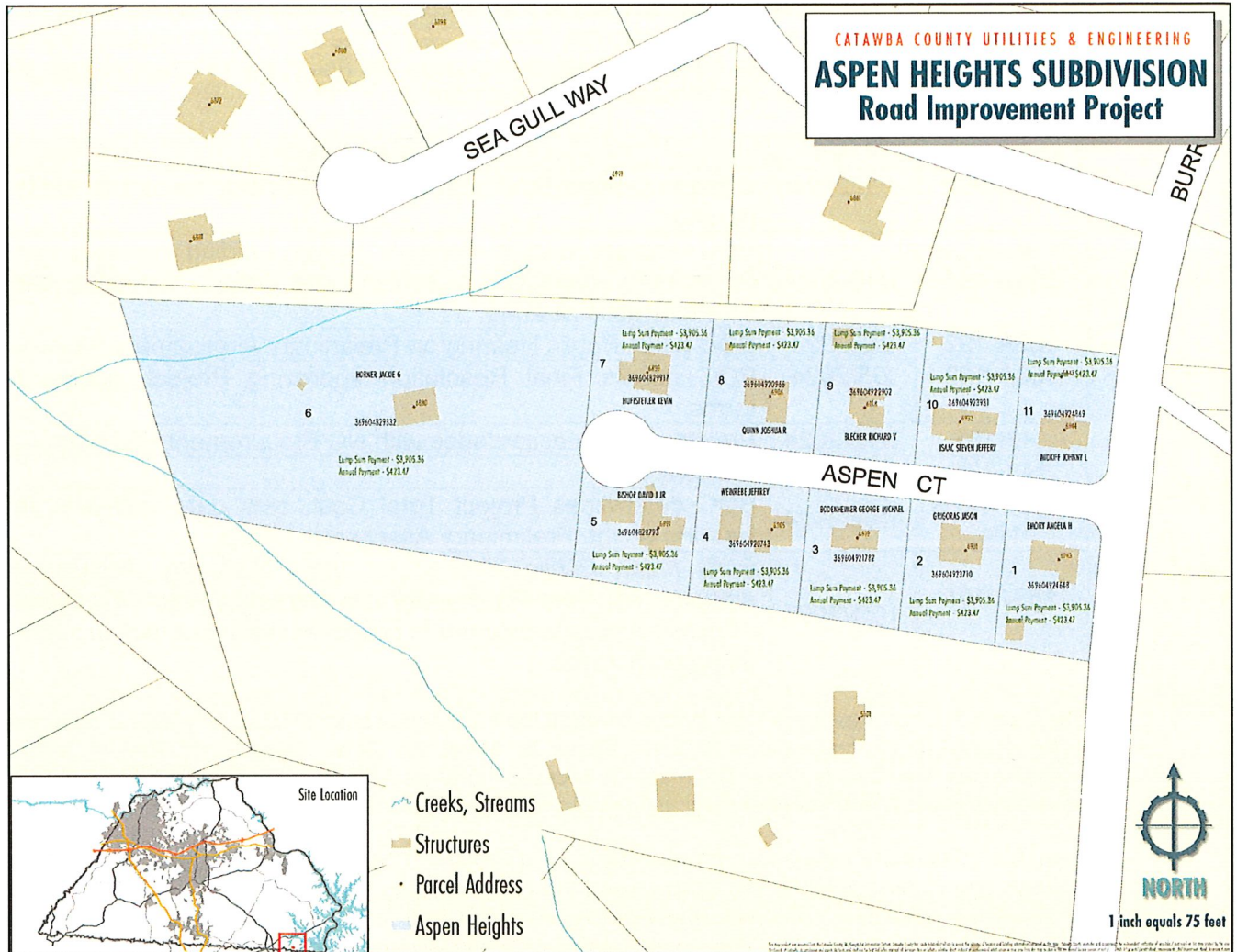
WHEREAS, the Board has heard all those present who requested to be heard, and has found the Assessment Roll to be proper and correct.

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

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

Adopted this 21<sup>st</sup> day of January, 2025.

*A copy of Aspen Heights Subdivision is hereto attached:*



b. Utilities and Engineering Assistant Director Jack Chandler requested the Board of Commissioners conduct a public hearing to consider adoption of a resolution confirming the Final Assessment Roll for Brookstone subdivision and authorizing collection of the assessments.

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

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

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

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

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

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

After Mr. Chandler's presentation, there were no questions. Chair Isenhower opened the public hearing. With no one coming forward, the Chair closed the public hearing. Commissioner Abernethy made a motion to adopt the resolution confirming the Final Assessment Roll for Brookstone subdivision and authorizing collection of the assessments. The motion carried unanimously at 7:29 p.m.

*The following resolution applies:*

RESOLUTION No. 2025 - 3  
RESOLUTION CONFIRMING ASSESSMENT ROLL  
FOR BROOKSTONE SUBDIVISION AND LEVYING ASSESSMENTS

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

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

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

1. The Assessment Roll for the improvement of Brookstone Drive, Tuscany Court, Windsor Court, Waterford Drive and a portion of Cottingham Drive in Brookstone subdivision is hereby declared to be correct, and is hereby confirmed in accordance with NCGS §153A-195.

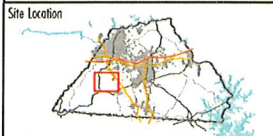
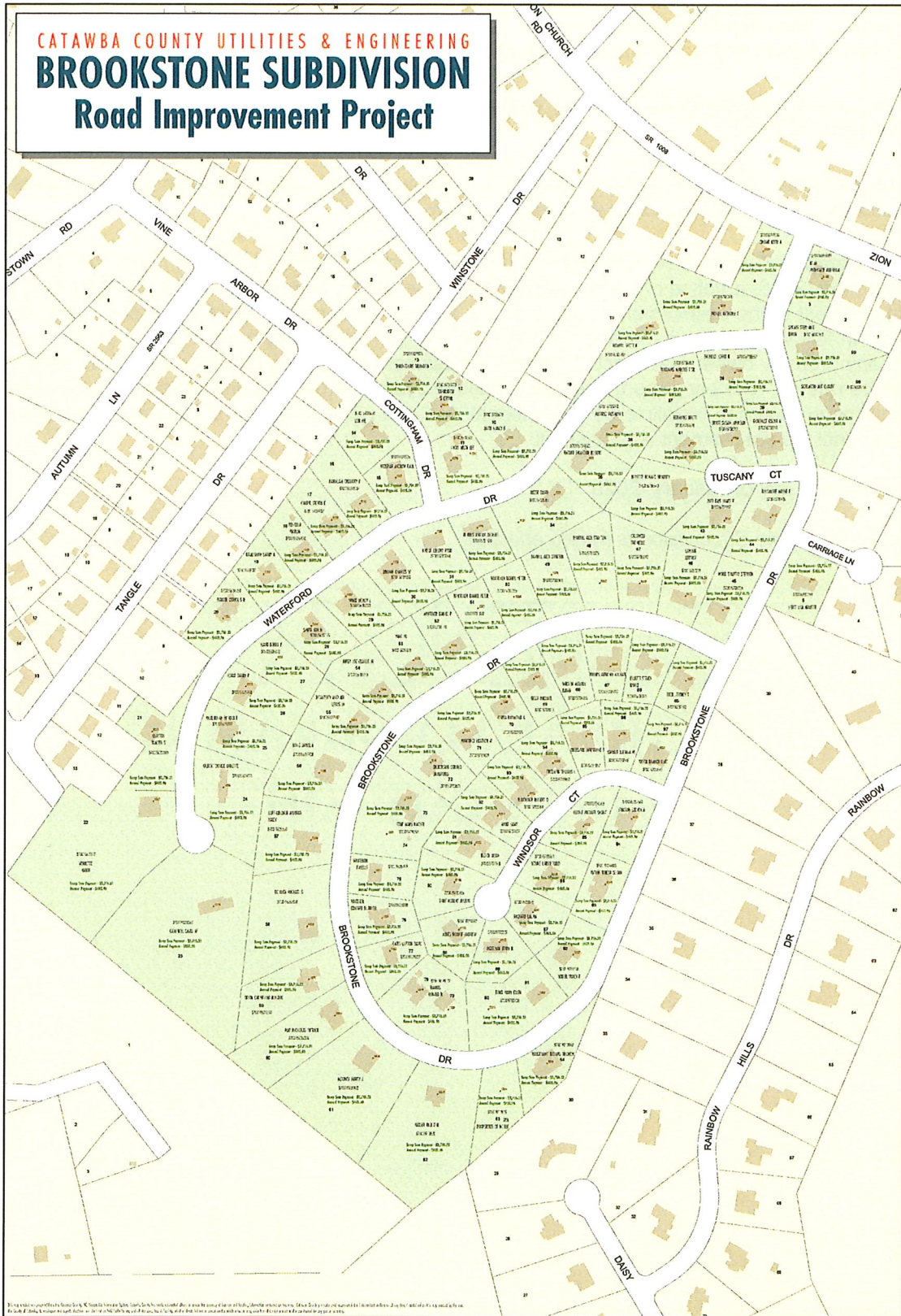
2. The Board, pursuant to authority conferred by Chapter 153A, Article 9 of the North Carolina General Statutes, does hereby levy assessments as contained in the Assessment Roll shown on Attachment A, attached hereto and incorporated herein by reference.
3. The Catawba County Clerk is hereby directed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

Adopted this 21<sup>st</sup> day of January, 2025.

*A copy of Brookstone Subdivision is hereto attached:*



CATAWBA COUNTY UTILITIES & ENGINEERING  
**BROOKSTONE SUBDIVISION**  
Road Improvement Project



- Structures
- Lakes
- Brookstone Parcels
- Brookstone Addresses





c. Utilities and Engineering Assistant Director Jack Chandler requested the Board of Commissioners conduct a public hearing to consider adoption of a resolution confirming the Final Assessment Roll for Wind Bluff Court in The Knolls subdivision and authorizing collection of the assessments.

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

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

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

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

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

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

After Mr. Chandler's presentation, there were no questions. Chair Isenhower opened the public hearing. With no one coming forward, the Chair closed the public hearing. Commissioner Cole Setzer made a motion

to adopt the resolution confirming the Final Assessment Roll for Wind Bluff Court in The Knolls subdivision and authorizing collection of the assessments. The motion carried unanimously at 7:30 p.m.

*The following resolution applies:*

RESOLUTION No. 2025 - 4  
RESOLUTION CONFIRMING ASSESSMENT ROLL  
FOR THE KNOLLS SUBDIVISION AND LEVYING ASSESSMENTS

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

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

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

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

Adopted this 21<sup>st</sup> day of January, 2025.

*A copy of The Knolls Subdivision is hereto attached:*



## 10. Consent Agenda.

County Manager Mary Furtado presented the following four items under the consent agenda. Chair Isenhower asked if any commissioner wished for an item to be broken out of the consent agenda for individual consideration. None was requested.

**a.** The Policy and Public Works Subcommittee recommended the Board of Commissioners adopt a resolution authorizing use of a \$20,000,000 Legislative appropriation to Catawba County as put forth in Session Laws 2023-134 and 2024-1 and authorizing the County Manager or her designee to submit and execute all required documents associated with obligating these funds; and appropriate \$19,700,000 in funds from the Legislature to three planned projects (detailed below) and reduce \$5,017,000 in previously appropriated local funds.

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

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

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

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

## SUPPLEMENTAL APPROPRIATION:

*Revenue:*

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

475-431150-861500-21029	Browns Chapel & Mollys Backbone Sewer Upgrade	\$3,500,000
475-431150-989100-28002	SECC Village Center PS Upgrades	\$7,700,000
475-431150-865100-28008	Buffalo Shoals Water Construction	\$8,500,000

## APPROPRIATION REDUCTIONS (FREED LOCAL FUNDS):

*Revenue:*

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

475-431150-861500-21029	Browns Chapel & Mollys Backbone Sewer Upgrade	(\$2,000,000)
475-431150-989100-28002	SECC Village Center PS Upgrades	(\$596,000)
475-431150-989100-28007	SF Pump Station Improvements	(\$171,000)

475-431150-865100-28008

Buffalo Shoals Water Construction

(\$2,250,000)

*The following resolution applies:*

RESOLUTION No. 2025-5

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted this 21<sup>st</sup> day of January, 2025.

b. Staff recommended the Board of Commissioners Declaring Badge and Service Weapon Surplus for Retiring Sheriff Geoff Morris, effective January 21, 2025, pursuant to North Carolina Statute 20-187.2(a). He has requested his badge and service weapon. In lieu of receiving these items at a Board of Commissioners meeting, he has requested the weapon and badge be presented to him at a later time.



c. Staff recommended the Board of Commissioners Declaring Badge and Service Weapon Surplus for Retiring Sheriff Barton Lowdermilk, effective January 21, 2025, pursuant to North Carolina Statute 20-187.2(a). He has requested his badge and service weapon. In lieu of receiving these items at a Board of Commissioners meeting, he has requested the weapon and badge be presented to him at a later time.

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

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

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

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

The consent agenda items came in the form of a motion by Chair Isenhower, which carried unanimously.

11. Other Items of Business. None.

12. Manager's Report. None.

12. Attorney's Report.

a. County Attorney Jodi Stewart reported to the Board a \$22,500.00 settlement in the case of Opritza v. Todd and Catawba County 24 CVS 614 (Catawba County).

b. County Attorney Jodi Stewart requested the Board consider moving into Closed Session pursuant to North Carolina General Statutes 143-318.11(a) (3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. Attorney Stewart did not anticipate any action upon return to open session. Commissioner Abernethy made a motion to enter closed session for that purpose. The motion carried unanimously.

13. Adjournment. No further action was taken. Upon a motion by Commissioner Beatty which unanimously carried, the meeting was adjourned at 8:11 p.m.



Randy Isenhower, Chair  
Catawba County Board of Commissioners



Dale R. Stiles  
County Clerk