

Regular Session, March 16, 2026, 7:00 p.m.  
Catawba County Board of Commissioners

<b><u>Appointments</u></b>	803	03/16/26
Nursing & Rest Home Community Advisory Committee - Warren Elston		
Nursing & Rest Home Community Advisory Committee - Craig Pinto		
Nursing & Rest Home Community Advisory Committee–Marea Pinto		
<b><u>Budget</u></b>		
Budget Transfer – LNMC	805	03/16/26
<b><u>Closed</u></b>	806	03/16/26
Attorney Client Privilege		
Real Property Acquisition		
<b><u>Economic Development</u></b>		
Regional Wastewater Infrastructure Agreement with City of Claremont Amendment	805	03/16/26
<b><u>Legal</u></b>		
Opioid Litigation – Six Remnant Defendants Settlement	806	03/16/26
<b><u>Presentations</u></b>		
Strategic Plan Update	803	03/16/26
<b><u>Public Comment</u></b>		
Dr. Duane Kirkman	803	03/16/26
<b><u>Resolutions</u></b>		
Resolution Ordering the Advertising of Delinquent Real Estate Property Tax Liens	803	03/16/26
<b><u>Tax</u></b>		
February Tax Refunds, Releases and Adjustments	803	03/16/26
Delinquent 2025 Real Estate Property Tax Order	803	03/16/26

The Catawba County Board of Commissioners met in Regular Session on Monday, March 16, 2026, 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, Vice-Chair Austin Allran, and Commissioners Robert C. Abernethy Jr., Barbara G. Beatty, and Cole Setzer.

Also present were County Manager Mary S. Furtado, Assistant County Manager Adam Lindsay, Assistant County Manager Paul Murray, 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. Vice-Chair Austin Allran led the Pledge of Allegiance.
3. Commissioner Cole Setzer offered the invocation.
4. Commissioner Robert C. Abernethy, Jr., made a motion to approve the Minutes from the Board's Regular Meeting of March 2, 2026. The motion carried unanimously.
5. Recognition of Special Guests:

Chair Isenhower welcomed everyone present.

6. Public Comments.

Dr. Duane Kirkman came forward and congratulated Commissioner Setzer on his success with the primary election and spoke about the Big Beautiful Bill, potential school merger and Catawba County's current Strategic Plan.

7. Appointments.

Upon a recommendation by Commissioner Abernethy that came in the form of a motion which unanimously carried, the Board reappointed the following to the Nursing & Rest Home Community Advisory Committee, for second terms with term expirations of April 7, 2029: Warren Elston, Craig Pinto and Marea Pinto.

8. Presentations.

County Manager Mary S. Furtado presented the Strategic Plan Update to the Board highlighting economic development, education, community planning and development, healthy and safe community and nature and culture. After the presentation, Chair Isenhower thanked staff for their work on the Board's strategic initiatives, noting the significant community impacts that have resulted.

9. Consent Agenda.

County Manager Mary Furtado presented the following two 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.** Staff recommended the Board of Commissioners approve 24 releases totaling \$6,741.55, four refunds totaling \$43,586.13, and 53 Motor Vehicles Bill adjustments / refunds totaling \$4,787.26 requested during the month of February.

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

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

Common reasons for the release of tax bill amounts include change in values and months, change in situs, businesses closing / being sold, clerical errors, taxpayers living in different states during GAP period and adjusted bills due to the removal of property billed in different counties. The refunds are due to inadvertent duplicate motor vehicle billings and a 2024 Property Tax Commission settlement agreement. The motor vehicle bill adjustments are largely due to pro-ration of tax bill amounts to account for mid-year transfers of ownership, change in values and change in situs.

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

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

*The following resolution applies:*

RESOLUTION# 2026-06  
RESOLUTION ORDERING THE ADVERTISING OF DELINQUENT

REAL ESTATE PROPERTY TAX LIENS

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

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

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

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

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

2. This resolution is effective upon adoption.

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

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

10. Other Items of Business. None.

11. Manager's Report.

County Manager Furtado reported the following two items to the Board:

a. On February 16<sup>th</sup>, 2026, the Board approved an appropriation of \$4 million from the Water/Sewer Fund to the Claremont Regional Wastewater Infrastructure Project and authorized the County Manager to execute a project agreement and any associated documents with the City of Claremont.

Since that time, it became evident the agreement should actually be between Catawba County and the City of Conover, as the sewer line will ultimately connect to Conover's wastewater treatment plant. Therefore, staff requested the Board authorize the County Manager to execute an agreement with the City of Conover. Commissioner Abernethy inquired whether it would be better practice to amend the authorization to include executing an agreement with both Conover and Claremont, as needed. Staff agreed.

Therefore, Commissioner Abernethy made a motion to authorize the County Manager to execute an agreement and any necessary documents with Claremont or Conover. The motion carried unanimously.

b. Budget Transfers: Pursuant to Board authority granted to the County Manager, the following budget transfer has been completed:

Contingency Transfer:

Lake Norman Marine Commission Contingency Transfer

Transfer

From:

110-190100-994000                      Contingency                      \$26,353

To:

110-270050-868160                      Lake Norman Marine Comm                      \$26,353

Contingency transfer to move \$26,353 of contingency funds to Lake Norman Marine Commission for a contract. Catawba County expects 75% of this expense to come back through revenue received from the other 3 member counties of the LNMC.

12. Attorney's Report.

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

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

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

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

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

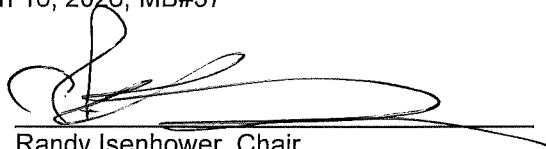
The County is in the process of evaluating strategies which will render the greatest impact to address the opioid crisis. There is no spending deadline associated with these funds.

Vice-Chair Allran made a motion to authorize the County Manager to assess the viability of participating in the settlement, to execute all documents necessary to join the Six Remnant Defendants Settlement, and to provide documents needed to facilitate the settlement.

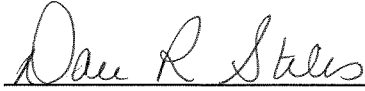
b. County Attorney Jodi Stewart requested the Board consider moving into Closed Session pursuant to North Carolina General Statutes 143-318.11(a) (3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged and (a) (5) to establish, or to instruct the public body's staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract. Attorney Stewart did not anticipate any action upon return to open session. Commissioner Barbara G. Beatty 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 9:12 p.m.

March 16, 2026, MB#57



Randy Isenhower, Chair  
Catawba County Board of Commissioners



Dale R. Stiles  
County Clerk