BOARD OF COMMISSIONERS PUBLIC HEARING AND REGULAR MEETING OCTOBER 19, 2026 5:00 PM

Bryant H. Womack Justice & Administration Building 40 Courthouse Street Columbus, NC 28722

1. Public Hearing

   A. Call to Order the Public Hearing - The purpose of the Public Hearing is to receive comments on the FY 2028 Polk County Transportation Authority (PCTA) 5311 (ADTAP), 5310, 5339, 5307, and applicable State Funding, or a combination thereof, Community Transportation Grants. The public hearing was properly advertised in the Tryon Daily Bulletin. - Calan Halford, Transportation and Human Services Program Manager, (A complete copy of the grant application is available for review upon request.)

   B. Citizen Comments

   C. Adjourn Public Hearing

2. Call to Order the Regular Meeting - Chairman Yoder

3. Invocation - Vice-Chairman Moore

4. Pledge of Allegiance - Commissioner Beiler

5. Approval of Agenda

   A. Items may be added or removed at this time.

6. Consent Agenda

   A. Approval of the September 21, 2026 Public Hearing and Regular Meeting Minutes.

   B. Schedule a Public Hearing for proposed new road names to be considered on Monday, November 16, 2026, at 5:00 pm in the R. Jay Foster Hall of Justice, Womack Building.

   C. Reschedule the public hearing for consideration of amendments to the Subdivision Ordinance to Monday, November 16, 2026, at 5:00 p.m., in the Bryant H. Womack Justice & Administration Building due to an advertising error, pursuant to NCGS § 160D-601(a).

   D. Declare one Health and Human Services Vehicle as surplus to be sold via GovDeals auction. (Asset details attached).

E. Declare miscellaneous Jail kitchen equipment as surplus to be sold via GovDeals auction. (Asset details attached).

F. Project Budget Ordinance Amendment to Reflect Additional Sales Tax Refund-Capital Project.

G. Approval of the 2026 State CashFlow Loan for Debris and Project Ordinance Amendment.

H. 2026 SBI Local Law Enforcement Bonus Program Budget Addition.

I. September tax refund requests in the amount of $525.52.

7. Citizen Comments on Agenda Items

8. Regular Agenda Items

A. FY 2028 Polk County Transportation Authority Grants & Resolution - To consider approval of 5311 (ADTAP), 5310, 5339, 5307, and applicable State Funding Community Transit Grants subsequent to the public hearing.

B. NC 911 Grant – E-911 Communications Center Roof Replacement: Bid Award Recommendation, Purchase Order Request, and Budget Amendment - Jeremy Gregg, E-911 Communications Director.

C. Consideration of a Late Tax Exemption Request for Saluda Pop-Up Pantry and Historic Saluda, Inc. - Melissa O'Loughlin, Tax Administrator.

D. Part-Time Regular Finance Position Budget Amendment - Sonya Ayers, Finance Director.

9. Citizen Comments on Non-Agenda Items

10. Volunteer Board Applications

A. Animal Cruelty Investigators - There are five vacancies and five applicants; Jeanne Peters, Paula Spinale, Sarah McDonald, Shyla Foster, and Ted Owen, DVM. (All applicants have completed the required training).

B. Health and Human Services Agency - There are seven vacancies and one applicant; Ellen Thomas.

11. Commissioner Comments

12. Closed Session

A. Motion to go into closed session for the purpose of Attorney-Client Privilege.

B. Motion to return to open session.

13. Adjournment

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 1.A

Call to Order the Public Hearing - The purpose of the Public Hearing is to receive comments on the FY 2028 Polk County Transportation Authority (PCTA) 5311 (ADTAP), 5310, 5339, 5307, and applicable State Funding, or a combination thereof, Community Transportation Grants. The public hearing was properly advertised in the Tryon Daily Bulletin. - Calan Halford, Transportation and Human Services Program Manager, (A complete copy of the grant application is available for review upon request.)

ATTACHMENTS

1. FY28 Public Hearing Notice - 10-19-26

PUBLIC HEARING NOTICE

Important – While the state or federal regulations do not require a public hearing notice, it can be conducted if required locally.

Section 5311 (ADTAP), 5310, 5339, 5307 and applicable State funding, or combination thereof.

This is to inform the public that a public hearing will be held on the proposed POLK COUNTY Community Transportation Program Application to be submitted to the North Carolina Department of Transportation no later than October 20, 2026. The public hearing will be held on 10/19/2026 at 5:00pm before the (*governing board*) Polk County Board of Commissioners**.**

Those interested in attending the public hearing and needing either auxiliary aids and services under the Americans with Disabilities Act (ADA) or a language translator should contact Kennedy Freeman on or before 10/18/2026, at telephone number 828-894-3301 ext 239 or via email at kfreeman@polknc.gov.

The Community Transportation Program provides assistance to coordinate existing transportation programs operating in Polk County as well as provides transportation options and services for the communities within this service area. These services are currently provided using vans, buses and SUVs. Services are rendered by POLK COUNTY TRANSPORTATION.

The total estimated amount requested for the period ***July 1, 2027 through June 30, 2028.***

NOTE: Local share amount is subject to State funding availability.

Project	Total Amount	Local Share
5311 Administrative	$ **148085**	**26133** (15%)
5311 Operating (No State Match)	$ _____	_____ (50%)
5310 Operating (No State Match)	$ **185000**	**92500** (50%)
Combined Capital	$ **113206**	**11320.60**(10%)
Mobility Management	$ _____	_____ (10%)
5310 Capital Purchase of Service	$ _____	_____ (10%)
ConCPT	$ _____	_____ (50%)
Capital Cost of Contracting	$ _____	_____ (_____%)
Travelers' Aid	$ _____	_____ (50%)
_____	$ _____	_____ (_____%)
_____	$ _____	_____ (_____%)
_____	$ _____	_____ (_____%)

Funding programs covered are 5311, 5310, 5339 Bus and Bus Facilities, 5307 (Small fixed route, regional, and consolidated urban-rural systems)

TOTAL	$ **446,291** **Total Funding Requests**	$ **129,953.60** **Total Local Share**

This application may be inspected at 9/21/2026 from 10/18/2026. Written comments should be directed to Calan Halford before 10/19/2026.

End of Notice

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 1.C

Adjourn Public Hearing

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 5.A

Items may be added or removed at this time.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.A

Approval of the September 21, 2026 Public Hearing and Regular Meeting Minutes.

ATTACHMENTS

1. September 21, 2026 Minutes DRAFT

POLK COUNTY BOARD OF COMMISSIONERS
Public Hearing & Regular Meeting
September 21, 2026 - 5:00 PM
Bryant H. Womack Justice & Administration Building 40 Courthouse Street Columbus, NC 28722
MINUTES

Present: Chairman Yoder, Commissioner Beiler, Commissioner Melton, and Commissioner Hargett. Also in attendance were County Manager Pittman, Attorney Berg, Clerk to the Board Freeman, and Citizens.

Absent: Vice-Chairman Moore

1. Public Hearing

   A. Call to Order the Public Hearing. The purpose of the Public Hearing was to receive public comments on proposed new road names in Polk County: Columbus Township: Rising Sun Farm Trail – Private Road – Off of Golf Course Road – SR 1521, P & K Hillside Drive – Private Road – Off of Smith Waldrop Road – SR 1528, East Chins Way, West Chins Way, and Step of Heaven Road - All will be off of Jackson Hollow Lane - Private Road. Tryon Township: Susans Trail – Private Road – Off of US Highway 176. The notice was properly advertised in the Tryon Daily Bulletin.

   B. Citizen Comments

   There were 4 citizen comments.

   C. Adjourn Public Hearing

   Commissioner Melton moved to adjourn the public hearing, seconded by Commissioner Hargett, and the motion carried unanimously.

2. Call to Order the Regular Meeting - Chairman Yoder

3. Invocation - Commissioner Hargett

4. Pledge of Allegiance - Chairman Yoder

5. Approval of Agenda

   A. Items may be added or removed at this time.

Manager requested that a Hurricane Disaster Response and Recovery Grant Project Budget Amendment be added to the agenda as Item 8H.

Commissioner Melton moved to approve the agenda as amended, seconded by Commissioner Beiler, and the motion carried unanimously.

6. Consent Agenda

   A. Approval of the August 17, 2026, Public Hearings and Regular Meeting Minutes.

   B. Schedule a public hearing for proposed new road names to be considered on Monday, October 19, 2026, at 5:00 p.m. in the R. Jay Foster Hall of Justice, Womack Building.

   C. Schedule a public hearing for Monday, October 19, 2026, at 5:00 p.m. in the Bryant H. Womack Justice & Administration Building to discuss funding and details for the Transportation Department for Fiscal Year 2028.

   D. Tax Refund Requests in the amount of $842.46.

   Commissioner Beiler moved to approve the consent agenda as presented, seconded by Commissioner Melton, and the motion carried unanimously.

7. Citizen Comments on Agenda Items

   There were no citizen comments.

8. Regular Agenda Items

   A. Consideration and Approval of the proposed new road names subsequent to the public hearing - Attorney Berg.

Attorney Berg presented the proposed new road names following the public hearing. She stated that the proposed names had been properly advertised and met the requirements of the County's E911 Road Naming and Addressing Ordinance.

Commissioner Hargett moved to approve the road names, seconded by Commissioner Melton, and the motion carried unanimously.

   B. Vaya Health Update - Angie Garner, Community Relations Regional Director.

Ms. Garner gave a presentation, a copy of which is hereby incorporated by reference into these minutes. She provided an overview of Vaya Health’s upcoming merger with Partners, effective October 1, 2026, creating Vaya Partners, which will serve 47 counties.

   C. North Carolina Department of Transportation - Troy Wilson, Division 14 District I Engineer.

      I. Highway 176 Update

Mr. Wilson gave an update on Howard Gap Road. He explained that the project has been estimated at approximately $12 million. NCDOT has completed preliminary engineering and geotechnical work and is pursuing federal funding through the PROTECT Grant program.

Mr. Wilson also provided an update regarding US 176. The project has been awarded, and the contractor has begun mobilization. NCDOT is reviewing potential design changes that could provide time and cost savings. The roadway will eventually be gated and closed to through traffic during construction for the safety of workers and the traveling public. Construction is expected to take approximately two years.

I. SR-1547 Road Abandonment Resolution

Mr. Wilson explained the proposed abandonment of SR 1547, also known as Hicks McAbee. The road is a dead-end road serving three property owners. NCDOT had been considering improvements to the bridge and roadway that would require additional right-of-way. The property owner instead requested abandonment of the road.

Commissioner Beiler moved to approve the resolution requesting that NCDOT review and abandon SR 1547, seconded by Commissioner Hargett, and the motion carried unanimously.

D. Resolution in Remembrance of September 11, 2001 - Commander Terry Trelford, Polk County Memorial Auxiliary to VFW Post #9116 read the resolution.

Commissioner Hargett moved to approve the resolution, seconded by Commissioner Melton, and the motion carried unanimously.

E. Proclamation for Prisoners of War (POW) and Missing In Action (MIA) - Joyce Preston, President Polk County Memorial VFW Auxiliary to VFW Post #9116 read the resolution.

Commissioner Beiler moved to approve the resolution, seconded by Commissioner Hargett and the motion carried unanimously.

F. Military Suicide Awareness Proclamation - Mike Collins, Polk County Memorial Auxiliary to VFW Post #9116 read the resolution.

Commissioner Melton moved to approve the resolution, seconded by Commissioner Hargett, and the motion carried unanimously

G. Schedule a public hearing to review and discuss approval of text amendments to the Subdivision Ordinance on Monday, October 19, 2026, at 5:00 pm in the Bryant H. Womack Justice & Administration Building, 40 Courthouse St. Columbus, NC. (A copy of the current Subdivision Ordinance is available for review online at https://www.polknc.gov/ordinances.php or in the County Manager's office) - Cathy Ruth, Planning Director.

Ms. Ruth requested scheduling a public hearing to review and discuss proposed amendments to the County's Subdivision Ordinance.

Commissioner Beiler moved to schedule the public hearing for Monday, October 19, 2026, at 5:00 p.m. at the Bryant H. Womack Justice and Administration Building, 40 Courthouse Street, Columbus, North Carolina, seconded by Commissioner Hargett, and the motion carried unanimously.

H. Hurricane Helene Disaster Response and Recovery Grant Project Budget Ordinance *(added during item 5.A.)*

Manager Pittman requested an amendment to the Hurricane Helene Disaster Response and Recovery Grant Project Budget Ordinance to increase the commercial dam project budget by $100,000. The additional funding will be used for a diving inspection of the backside of the dam. The estimated contract cost is estimated at $81,000–$82,000 and is eligible for FEMA reimbursement.

Commissioner Hargett moved to approve the budget ordinance, seconded by Commissioner Melton, and the motion carried unanimously.

9. Citizen Comments on Non-Agenda Items

There were 5 citizen comments.

10. Volunteer Board Applications

a. Adult Care Advisory Committee/Nursing Home Community Advisory Committee - There is one vacancy and one applicant; Michele Moore.

Commissioner Hargett moved to appoint the proposed applicant to the Adult Care Advisory Committee/Nursing Home Community Advisory Committee, seconded by Commissioner Melton, and the motion carried unanimously.

b. Fire Rescue Advisory Commission (FRAC) - There is one vacancy and one applicant; Josh Walton.

Commissioner Beiler moved to appoint the proposed applicant to the Fire Rescue Advisory Committee, seconded by Commissioner Hargett, and the motion carried unanimously.

c. Town of Tryon Planning Board (*Town seats are appointed by the Town Council; ETJ seats are appointed by the County Commissioners.*) — There are two vacancies and one applicant; Alan Casavant.

A motion to appoint the proposed applicant to the Town of Tryon Planning Board was requested; however, no motion was made.

11. Commissioner Comments

The Commissioners thanked everyone who attended the meeting.

12. Closed Session

a. Motion to go into Closed Session for the purpose of Attorney-Client Privilege.

Commissioner Melton moved to go into closed session for the purpose of Attorney Client Privilege, seconded by Commissioner Beiler, and the motion carried unanimously.

b. Motion to return to open session.

Commissioner Beiler moved to return to open session, seconded by Commissioner Melton, and the motion carried unanimously.

Commissioner Beiler moved to adopt the resolution authorizing the Sheriff of Polk County and County Attorney to confer with and utilize the services of the N.C. Alcohol Law Enforcement's Nuisance Abatement Team, to execute any required notices and to pursue actions pursuant to Chapter 19 of the North Carolina General Statutes for the abatement of public nuisances located at 113 Henry Ruff Road, seconded by Commissioner Hargett, and the motion carried unanimously.

13. Adjournment

Commissioner Hargett moved to adjourn the regular meeting, seconded by Commissioner Beiler and the motion carried unanimously.

Attest:

POLK COUNTY BOARD OF COMMISSIONERS

Kennedy E Freeman
Clerk to the Board

Myron Yoder
Chairman

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.B

Schedule a Public Hearing for proposed new road names to be considered on Monday, November 16, 2026, at 5:00 pm in the R. Jay Foster Hall of Justice, Womack Building.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.C

Reschedule the public hearing for consideration of amendments to the Subdivision Ordinance to Monday, November 16, 2026, at 5:00 p.m., in the Bryant H. Womack Justice & Administration Building due to an advertising error, pursuant to NCGS § 160D-601(a).

ATTACHMENTS

1. Subdivision_ordinancerecommendation8.13.26

To: Polk County Board of Commissioners

From: Planning Board and Staff

Date: August 13, 2026

Re: Polk County Subdivision Ordinance Text Amendment

Project History & Analysis

The Planning Board, with support from staff and county attorney, have updated the Polk County Subdivision Ordinance to address a modification of combination/recombination.

Proposed Amendments

Amendments included in attached document (additions to existing text are indicated by the use of underlining, .d deletions are indicated by strike-through). See attached document.

Plan Consistency

The Planning Board has found that this request is consistent with the Polk County 20/20 Vision Comprehensive Plan, adopted March 15, 2010, amended September 18, 2017:

a. Vision for Polk County: Polk County's rural atmosphere and serene natural beauty will be vigorously protected. Visionary and pragmatic county and municipal governments will work together in a cooperative manner as they continue to enhance the quality of life for all Polk County citizens.
b. I.47 As necessary, revise/update the Polk County Ordinances.

Recommendation

The Planning Board does recommend that the Board of Commissioners enact the Polk County Subdivision Ordinance text amendments.

Votes:
Aye - 7
Nay - 0
Abstain - 0

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.D

Declare one Health and Human Services Vehicle as surplus to be sold via GovDeals auction. (Asset details attached).

ATTACHMENTS

1. HHSA_Surplus_Oct2026

FA1510-11
VIEW

View Fixed Asset Projected Depreciated Value

Fund:	20 Human Services Fund		
Department:	4520 Transportation-Operations		
Asset Number:	6198		
Description 1:	VEH13 VAN, PASSENGER		
2:	FORD		
3:	W3XCVAN 2018		
Asset# Linked to:			
Asset ID Tag #:	4699		
Serial #:	1FTBW3XM6JKA48206		
Original Cost:	53,252.00	Upgrades tied to this asset:	N
Category Code:	8 8 yr life		
Acquisition Date:	6/22/2018	In Service Date:	6/22/2018
Projected Retirement Date:	10/19/2026	Age in Years:	9
Prior years depreciation:	53,252.00	Date depreciation last applied:	6/30/2025
Additional depreciation since last yr:		# Days since last depreciation:	
Projected Life to Date Depreciation:	53,252.00	Daily Rate:	
Residual Value=Original cost-LTD Depr:			

ENTER F12=Previous

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.E

Declare miscellaneous Jail kitchen equipment as surplus to be sold via GovDeals auction. (Asset details attached).

ATTACHMENTS

1. Surplus Property

Jail - Surplus- Gov Deals - BOC October 19, 2026

Asset Name		Asset Tag	Serial Number
Continential Refridgerator			146C0553
Continential Refridgerator		3184	13611239
Commercial Refridgerator		2747	S77124999I
Southbend Oven		5562	99379-3PP-0962
Southbend Stove			15E15778
True Sandwich Bar			9294919
Food Warmer			9800810325

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.F

Project Budget Ordinance Amendment to Reflect Additional Sales Tax Refund-Capital Project.

ATTACHMENTS

1. Amended Proj Ord-NC911 Reno

COUNTY OF POLK, NORTH CAROLINA

PROJECT BUDGET ORDINANCE
Polk County 911 Grant

EXPENDITURES

	Budget	Original 12/6/2021	Amended 2/21/2022	Amended 7/22/2024	Amended 10/16/2026
Professional Fees	41-4326-5800-2	$ 747,760	$ 747,760	$ 747,760	$ 762,760
Building/Improvements	41-4326-5800-0	3,317,306	3,317,306	3,867,461	3,887,132
Capital Outlay	41-4326-5000-0	287,628	287,628	287,628	301,628
Total Expenditures		$ 4,352,694	$ 4,352,694	$ 4,902,849	$ 4,951,520

REVENUES

Transfer-in -ARPA Grant Funds	41-3981-9822	$ 1,939,730	-		
NC911 Grant Funds	41-3258-0000	2,412,964	2,412,964	2,412,964	2,412,964
General Fund Appropriation	41-3330-0800	-	1,939,730	2,489,885	2,489,885
Sales Tax Refund-Capital Proj	41-3230-3500	-	-	-	48,671
Total Revenues		$ 4,352,694	$ 4,352,694	$ 4,902,849	$ 4,951,520

12/06/2021: Polk County 911 Grant Master Budget using ARPA funds transferred from the Special Revenue Fund as the match to the NC911 Grant

2/21/2022: Use GF fund balance instead of ARPA funds based on the Final Rule

7/22/2024: Increasing Building Improvements $550,155 based on current construction costs funded by GF appropriation

10/19/2026: Amended project to adjust actual expense balances and increase revenue by accounting for additional sales tax refund-capital project

Date approved & entered into the BOC minutes

BUDGET OFFICER/COUNTY MANAGER

Sonya J. Ayers
FINANCE OFFICER

-Project Ordinance: 911 Grant & Match

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.G

Approval of the 2026 State CashFlow Loan for Debris and Project Ordinance Amendment.

ATTACHMENTS

1. 2026_Additional_Funding_Round_for_Debris_Removal (1)_packet

This contract has been pre-audited as required
by the Local Government Budget and Fiscal Control Act

Finance Officer

STATE CASHFLOW LOANS FOR DISASTER RESPONSE ACTIVITIES TO LOCAL GOVERNMENTS

LOAN AGREEMENT
BETWEEN
THE STATE OF NORTH CAROLINA (BY AND THROUGH THE DEPARTMENT OF STATE TREASURER)
AND
THE COUNTY OF POLK

Loan Round: **2026 Additional Funding Round**
Loan Number: **COUNTY-OF-POLK2026-ROUND9769**
Loan Date: _____
Loan Round Amount: **$593,670.00**

Recipient Tax ID/EIN: [redacted]

PURPOSE:
For good and valuable consideration, the adequacy of which is hereby acknowledged, this loan agreement ("Agreement") is entered into by and between the State of North Carolina, by and through the North Carolina Department of State Treasurer ("NCDST"), and COUNTY OF POLK ("RECIPIENT") (referred to individually as a "Party" and collectively as the "Parties") to provide a Cashflow Loan for Hurricane Helene disaster response activities (i) using the additional funding allocated for that purpose under Section 5A.2(d) of N.C. Session Law 2026-41, (ii) subject to the repayment terms for such funding set forth in Section 5A.5 of N.C. Session Law 2026-41, and (iii) otherwise in accordance with Section 4E.5 of Session Law 2024-53, as amended by Section 1F.1 of Session Law 2024-57, and Section 1.3 of Session Law 2025-97.

1. EFFECTIVE TERM:

This Agreement shall be effective as of the latest date of signature below ("Effective Date") and, subject to Section 15, shall terminate upon full repayment to NCDST of the loan proceeds described in Section 2., unless earlier terminated pursuant to Section 9.

2. NCDST'S DUTIES & PAYMENT PROVISIONS:

NCDST shall loan RECIPIENT a total principal amount of $593,670.00 (the "Loan Proceeds" or "Loan Amount") to pay for RECIPIENT's approved Hurricane Helene disaster response activities, as described in RECIPIENT's application for the 2026 Additional Funding Round. This principal-only loan does not carry interest charges or administrative fees. Upon signature of this Agreement by the Parties and NCDST's receipt of the items required by Section 3.a., the Loan Proceeds will be disbursed to RECIPIENT by wire/ACH transfer, pursuant to the written bank instructions submitted by RECIPIENT.

3. RECIPIENT'S DUTIES AND REPRESENTATIONS:

a. **As soon as reasonably practicable following its receipt of this Agreement, RECIPIENT shall provide each of the following to NCDST: (a) a certified copy of a resolution authorizing execution of the Agreement and Promissory Note in the form set forth in Attachment A; (b) an executed copy of this Agreement; (c) an executed Promissory Note in the form set forth in Attachment B; and (d) the completed NCDST Hurricane Helene Cashflow Loan Program Wire Form enclosed as Attachment C, signed and certified by the appropriate official of RECIPIENT.**

b. RECIPIENT will use the Loan Proceeds solely to cover approved Hurricane Helene disaster response expenditures, including expenditures that may be eligible for reimbursement by the Federal Emergency Management Agency (FEMA) Public Assistance Program.

c. Both NCDST and RECIPIENT agree that this Agreement shall be interpreted as to not diminish or impair RECIPIENT's eligibility to secure FEMA or related recovery funding support.

d. RECIPIENT shall make every reasonable effort to seek reimbursement from the federal government for all expenditures temporarily covered by the Loan Proceeds provided under this Agreement.

e. RECIPIENT shall be responsible for repayment of the Loan Proceeds as follows:

   (i) If RECIPIENT receives FEMA reimbursement funds prior to June 30, 2030, for a project or expenditure covered by in whole or in part by the Loan Proceeds provided under this Agreement, then RECIPIENT shall repay NCDST, within fifteen business days following its receipt of the reimbursement funds, that portion of the Loan Proceeds attributable to the reimbursed project or expenditure, to the extent of the reimbursement. For the avoidance of doubt (but subject to subdivision (ii) below), a partial FEMA reimbursement shall require repayment only to the extent of the reimbursement received.

   (ii) Notwithstanding any other provision of this Agreement, all Loan Proceeds provided to RECIPIENT under this Agreement, including any Loan Proceeds expended by RECIPIENT for which there has been no reimbursement by FEMA, shall be repaid to NCDST no later than June 30, 2030.

   (iii) Nothing in this Agreement shall be construed as requiring RECIPIENT to repay any funds in excess of the total Loan Proceeds set forth in Section 2. above.

f. RECIPIENT agrees that loan proceeds received through this Agreement shall be accounted for in a separate fund and accounting structure within RECIPIENT's central accounting system. RECIPIENT agrees to manage all accounts payable disbursements, check register disbursements, and related transactions in a detailed manner that supports fully transparent accounting of all financial transactions associated with the loan funding described in Section 2. RECIPIENT understands and acknowledges that the total direct loan funding available under this Agreement shall not exceed $593,670.00.

4. AGREEMENT ADMINISTRATORS:

All notices permitted or required to be given by one Party to the other and all questions about the Agreement from one Party to the other shall be addressed and delivered to the other Party's Agreement Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective Agreement Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Agreement Administrator by giving timely written notice to the other Party.

For NCDST	
IF DELIVERED BY US POSTAL SERVICE	IF DELIVERED BY ANY OTHER MEANS
Jeff Poley Director of Disaster Services and Rural Economic Development Office of the State Treasurer 3200 Atlantic Avenue Raleigh, North Carolina 27604 Phone: (919) 814-3818 Email: jeff.poley@nctreasurer.gov	Jeff Poley Director of Disaster Services and Rural Economic Development Office of the State Treasurer 3200 Atlantic Avenue Raleigh, North Carolina 27604 Phone: (919) 814-3818 Email: jeff.poley@nctreasurer.gov

For RECIPIENT	
IF DELIVERED BY US POSTAL SERVICE	IF DELIVERED BY ANY OTHER MEANS
Name _____ **Title** _____ **Address** _____ _____ _____ **Email** _____ **Phone** _____	**Name** _____ **Title** _____ **Address** _____ _____ _____ **Email** _____ **Phone** _____

5. MONITORING AND AUDITING:

RECIPIENT acknowledges and agrees that, commencing on the Effective Date of this Agreement, and for a period of three (3) years following this Agreement's termination, RECIPIENT's books, records, documents and facilities with respect to the loan funding provided hereunder shall be open to NCDST for auditing, inspection and monitoring at all times during such period. Further, upon a request for access by NCDST (whether in writing or otherwise), RECIPIENT shall make all such books, records, documents, and facilities open to NCDST for inspection. To that end, RECIPIENT agrees to provide NCDST staff, any authorized agent or other designee of NCDST, and staff of the Office of State Auditor, as applicable, with access to financial and accounting records to support internal audit, financial reporting and related requirements.

RECIPIENT acknowledges and agrees that, with regard to the loan funding provided hereunder, it will be subject to the audit and reporting requirements prescribed by N.C.G.S. § 159-34 (Annual independent audit; rules and regulations) within the Local Government Budget and Fiscal Control Act. Such audit and reporting requirements may vary depending upon the amount and source of loan funding received by RECIPIENT and are subject to change.

RECIPIENT acknowledges and agrees that, with regard to the loan funding provided hereunder, it will be subject to the reporting requirements of NCDST and the North Carolina Office of State Budget and Management, as mandated by those agencies from time to time and as applicable under Section 4E.5 of Session Law 2024-53, as amended by Section 1F.1 of Session Law 2024-57, Section 1.3 of Session Law 2025-97, and Section 5A.5 of Session Law 2026-41.

6. SITUS AND EXCLUSIVE VENUE:

This Agreement shall be governed by the laws of North Carolina, and any claim for breach or enforcement of this Agreement shall be filed in State court in Wake County, North Carolina.

7. COMPLIANCE WITH LAW:

RECIPIENT shall be wholly responsible for the loan terms and RECIPIENT's responsibilities described in this Agreement. RECIPIENT shall be responsible for supervision of any of its employees and contractors funded under this Agreement, and compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of their loan performance under this Agreement, including those of Federal, State, and local agencies having appropriate jurisdiction. RECIPIENT is reminded that all funds are subject to the requirements of the Local Government Budget and Fiscal Control Act, including but not limited to all budgeting and pre-audit requirements.

8. CLAW-BACK; OFFSET:

a. NCDST may demand repayment of previously expended funds, and RECIPIENT must comply with such a demand, in the event NCDST determines that RECIPIENT has not spent Loan Proceeds on the disaster response activities identified in RECIPIENT's application paperwork and used by NCDST to determine RECIPIENT's Loan Amount, or if NCDST determines that RECIPIENT has not materially complied with any other requirements set forth in this Agreement concerning the Loan Proceeds (generally, "Non-Compliance"). Before making a formal demand for repayment as provided in this subsection, NCDST will provide RECIPIENT thirty (30) days' written notice to cure such Non-Compliance, and the Parties will make every reasonable effort to resolve the matter of Non-Compliance informally.

b. In the event the Parties are unable to resolve RECIPIENT's Non-Compliance as provided in subsection a. above, RECIPIENT understands and agrees that, pursuant to N.C. Gen. Stat. § 147-68.4, the State Treasurer is authorized to demand, sue for, collect and receive all money and property of the State not held by some person under authority of law. In addition, RECIPIENT understands and agrees that NCDST shall have the right to recoup any funds for which repayment has been demanded through the Setoff Debt Collection Act (Chapter 105A of the North Carolina General Statutes) and any other provision of State law providing for setoff debt collection, as applicable.

9. TERMINATION OF AGREEMENT:

Subject to Section 15, this Agreement may be terminated:

a. By mutual written consent of the Parties;
b. By NCDST for cause, if: (i) RECIPIENT does not materially comply with the terms of this Agreement and RECIPIENT fails to correct its Non-Compliance as provided in Section 8.a.; (ii) NCDST determines that RECIPIENT has made a misrepresentation in connection with the loan funding provided hereunder; or (iii) RECIPIENT abandons or otherwise ceases to make reasonable progress towards completion of the disaster response activities funded by this Agreement; or
c. Upon RECIPIENT's repayment of the Loan Amount in full.

In the event of termination, NCDST may require the return of unspent Loan Proceeds. NCDST may, in its sole discretion, allow RECIPIENT to retain or be reimbursed for costs reasonably incurred prior to termination that were not made in anticipation of termination and cannot be canceled, provided that said costs meet the provisions of this Agreement.

10. AMENDMENTS:

Subject to all applicable laws, this Agreement may be amended in writing, executed by both NCDST and RECIPIENT. If RECIPIENT requests revisions of Agreement terms, it shall provide to NCDST for review and approval a detailed written request that includes documented financial management reason(s) for amending the terms of this Agreement.

11. E-VERIFY:

If this Agreement is subject to N.C. Gen. Stat. § 143-133.3, RECIPIENT shall impose the obligations of Article 2 of Chapter 64 of the General Statutes on any contractor and its subcontractors funded by this Agreement.

12. LIMITATION OF LIABILITY; CONTRACTUAL RIGHTS:

RECIPIENT will hold NCDST harmless from any loss(es) or damage(s) arising in connection with the performance of this Agreement to the extent permitted by law, including the North Carolina Tort Claims Act (Article 31 of Chapter 143 of the North Carolina General Statutes). This Agreement is intended for the sole and exclusive benefit of the Parties. This Agreement does not create, and shall not be construed as creating, any rights enforceable by any person not a party to this Agreement. Nothing herein shall be construed as a waiver of the sovereign immunity of the State of North Carolina.

13. SEVERABILITY:

a. Generally. Nothing in this Agreement is intended to conflict with any law, regulation, or rule of the United States or the State of North Carolina. The Parties agree that if a term of this Agreement cannot be interpreted in a way to be consistent with such authority, then that term shall be deemed invalid, but the remaining terms and conditions of this Agreement shall remain in full force and effect.

b. Federal Reimbursement. The Parties expressly agree that they intend for this Agreement to constitute and be construed as a loan agreement, toward the end that the Loan Proceeds provided to RECIPIENT hereunder would remain eligible for reimbursement under the FEMA Public Assistance Program. The Parties further agree that: (i) no provision of this Agreement shall be construed as creating or contemplating a current or future condition or circumstance that would in any way alleviate RECIPIENT of the repayment obligations set forth in this Agreement, or in the related Promissory Note; and (ii) to the extent that any word, phrase, clause, sentence, or term of this Agreement is deemed incongruous with any relevant provision(s) of federal law pertaining to RECIPIENT's eligibility for reimbursement under the FEMA Public Assistance Program, then such word, phrase, clause, sentence or term shall be modified, deleted, or interpreted in such a manner as to make the Loan Proceeds provided to RECIPIENT hereunder fully reimbursable under the FEMA Public Assistance Program, or else reimbursable to the maximum extent allowable under that program.

14. ENTIRE AGREEMENT:

This Agreement and any attachments, exhibits, and/or amendments appended hereto, and any documents incorporated specifically by reference, represent the entire Agreement between the Parties with respect to the loan funding provided hereunder.

15. SURVIVAL:

The following sections shall survive termination of this Agreement: 3.c., 5, 6, 7, 8, 12 and 13.

16. EXECUTION AND EFFECTIVE DATE:

This Agreement may be executed in counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument. One or more counterparts of this Agreement may be delivered by facsimile or in Adobe Portable Document Format (PDF) sent by electronic mail, with such delivery having the same effect as delivery of an original counterpart. Signatures provided by facsimile transmission, in PDF sent by electronic mail, or by electronic signature such as DocuSign, shall be deemed to be original signatures.

This Agreement shall become effective upon the Effective Date, and NCDST's loan obligations shall commence upon NCDST's receipt of the items set forth in 3.a. above.

[signature page follows]

17. AUTHORIZED SIGNATURE WARRANTY:

The undersigned represent and warrant that they are authorized to bind their principals to the terms of this Agreement.

In Witness Whereof, RECIPIENT and the State of North Carolina, acting by and through the NCDST have executed this Agreement in duplicate originals, with one original being retained by each party.

COUNTY OF POLK

AUTHORIZING OFFICIAL Date

Printed Name Title

STATE OF NORTH CAROLINA, by:

NORTH CAROLINA DEPARTMENT OF STATE TREASURER

AUTHORIZING OFFICIAL Date

JEFF POLEY, DIRECTOR OF DISASTER SERVICES AND RURAL ECONOMIC DEVELOPMENT

ATTACHMENT A

RESOLUTION TO APPROVE NORTH CAROLINA CASHFLOW LOAN AGREEMENT AND PROMISSORY NOTE

WITNESSETH:

WHEREAS, the State cashflow loan program for Hurricane Helene disaster response activities was established by Section 4E.5 of Session Law 2024-53 and amended by Section 1F.1 of Session Law 2024-57, Section 1.3 of Session Law 2025-97, and Section 5A.5 of Session Law 2026-41 (the "Loan Program"); and

WHEREAS, local governments participating in the Loan Program are required to execute a Cashflow Loan Agreement and Promissory Note with the State of North Carolina, by and through the North Carolina Department of State Treasurer; and

NOW, THEREFORE, BE IT RESOLVED BY COUNTY OF POLK:

1. That the Cashflow Loan Agreement and Promissory Note provided by the North Carolina Department of State Treasurer for a principal amount not to exceed $593,670.00 are hereby approved.

2. That the _____ is authorized to execute the attached agreements (or documents substantially equivalent thereto) and to take such other actions as are necessary to receive Hurricane Helene Cashflow Loan Funding from the State of North Carolina.

Adopted, this the _____ day of _____

COUNTY OF POLK

By: _____
[Mayor/Chair/Authorized Representative]

Name: _____

Title: _____

ATTEST:

_____
[Clerk/Authorized Representative]

Name: _____

Title: _____

ATTACHMENT B

This Promissory Note has been pre-audited as required by the Local Government Budget and Fiscal Control Act

Finance Officer

PROMISSORY NOTE

Date: _____ Loan Number: COUNTY-OF-POLK2026-ROUND9769

Loan Amount: $593,670.00

COUNTY OF POLK ("BORROWER") DOES HEREBY unconditionally promise to pay to the STATE OF NORTH CAROLINA, by and through the North Carolina Department of State Treasurer ("State"), the principal amount of $593670 ("Loan Amount"). This Promissory Note is made in accordance with the related Loan Agreement dated as of the date hereof (the "Agreement") between the State and BORROWER. BORROWER promises to pay the Loan Amount as follows:

- **The portion of the Loan Amount attributable to a project is due upon BORROWER's receipt of FEMA reimbursement funds for that project, to the extent of the reimbursement. Such funds shall be remitted within fifteen (15) business days following BORROWER's receipt of the reimbursement funds.**
- **All outstanding principal is due no later than June 30, 2030.**

Payment instructions will follow from the State or its agent.

This Promissory Note and the Agreement were duly authorized by action of the BORROWER's governing body at a meeting duly held on _____.

COUNTY OF POLK

_____

Signature

_____

[Name and Title]

[SEAL]

Attest:

_____

Signature

_____

[Name and Title—should be clerk]

COUNTY OF Polk, NORTH CAROLINA

GRANT PROJECT BUDGET ORDINANCE
Hurricane Helene Disaster Response and Recovery

Be it hereby ordained by the Board of Commissioners of Polk County, North Carolina, that pursuant to Section 13.2, Chapter 159 of the General Statues of North Carolina, the following grant project ordinance is adopted:

SECTION 1: BUDGET APPROPRIATIONS

The following amounts are hereby appropriated for Helene disaster recove		Original 6/16/2025		Amended 8/18/2025	Amended 10/20/2025	Amended 6/15/2026	Amended 9/21/2026	**Amended 10/19/2026**
DST Cashflow Loan Repayment (Round 1,2,3 & 2026 Round)	26-4331-7500-0	$ 1,654,939		$ 2,746,957	$ 3,658,187	3,658,187.00	3,658,187.00	4,251,857.00
Alexander Ford Park- Debris Removal	26-4331-4406-1	$ 1,997,500	CAT A	$ 1,997,500	$ 1,997,500	1,997,500.00	1,997,500.00	1,997,500.00
Old Jail Replacement Generator	26-4331-5800-0	$ -	CAT B	$ -	$ 57,157	57,157.00	57,157.00	57,157.00
Autumn Lane Br Stream Rehab	26-4331-0580-0	158,550	CAT B	158,550	158,550	158,550.00	158,550.00	158,550.00
EOC food, county wide generators usage, and other	26-4331-4810-0	304,200	CAT B	304,200	304,200	304,200.00	304,200.00	304,200.00
Architectural and Engineering Services- Preliminary Damage Assessments- Drone LiDAR	26-4331-4400-0	29,725	CAT B	29,725	29,725	29,725.00	29,725.00	29,725.00
Architectural and Engineering Services - Preliminary Damage Assessments	26-4331-4400-0	16,949	CAT B	16,949	16,949	16,949.00	16,949.00	16,949.00
Turner Shoals Dam Emergency Access Road and Siphon System	26-4331-5930-0	2,254,357	CAT B	2,254,357	2,254,357	2,254,357.00	2,254,357.00	2,254,357.00
Two Culvert Damage (was orginally listed as one)	26-4331-0580-0	18,000	CAT C	18,000	18,000	70,160.00	70,160.00	70,160.00
Access Roads to Communication Tower	26-4331-0580-6	300,000	CAT C	300,000	300,000	300,000.00	300,000.00	300,000.00
Laughter Pond Damages	10-4331-4400-4	60,000	CAT D	60,000	60,000	60,000.00	60,000.00	60,000.00
Building Damages/deductible	26-4331-4120-5	25,000	CAT E	25,000	25,000	25,000.00	25,000.00	25,000.00
Management Costs (capped at 5% of FEMA project costs)	26-4331-1910-1	258,214	CAT Z	258,214	258,214	258,214.00	258,214.00	258,214.00
Alexander's Ford Park Fencing and DRRA	26-4331-4406-2	-	CAT G	-	-	8,052.00	8,052.00	8,052.00
Contents and Equipment - Vehicle damages	26-4331-4810-1	-	CAT E	-	-	29,807.19	29,807.19	29,807.19
Access Roads Turner Shoals Dam (Amendment)	26-4331-5930-1	-	CAT C	-	-	160,689.00	160,689.00	160,689.00
Polk County Turner Shoals Dam	26-4331-5930-2	-	CAT D	-	-	0.00	100,000.00	100,000.00
Total Expenditures		$ 7,077,434		$ 8,169,452	$ 9,137,839	9,388,547	9,488,547	10,082,217

SECTION 2: REVENUES

The following revenues are hereby estimated to be available to fund Helene disaster recovery costs:

DST Cashflow Loan Funds (Round 1, 2 & 3)	26-3980-4331	$ 1,654,939	$ 2,746,957	$ 3,658,187	3,658,187	3,658,187	3,658,187
DST 2026 CashFlow Debris Loan	26-3981-4331	$ -	$ -	$ -	$ -	$ -	593,670
FEMA/NCEM Public Assistance Program Grant Funds	26-3437-4331	5,422,495	5,422,495	5,451,902	368,215	468,215	468,215
FEMA/NCEM Grant - FEDERAL	26-3437-4332	-	-	-	4,808,694	4,808,694	4,808,694
FEMA/NCEM Grant - STATE	26-3437-4333	-	-	-	462,234	462,234	462,234
Insurance Proceeds	26-3839-8904	-	-	27,750	91,217	91,217	91,217
Total Revenues		$ 7,077,434	$ 8,169,452	$ 9,137,839	9,388,547	9,488,547	10,082,217

The ordinance is to establish a budget for projects related to the Helene Hurricane Disaster Response with reimbursement in the following categories:

Emergency Work

Category A: Debris Removal -- Expenses related to clearing debris from public property, including roads, parks, and other infrastructure.
Category B: Emergency Protective Measures -- Costs for actions taken to protect public health and safety, such as: search and rescue operations; sheltering and evacuation; and medical care and emergency response.

Permanent Work

Category C: Roads and Bridges -- Repairs and restoration of transportation infrastructure, including highways, streets, and bridges.
Category D: Water Control Facilities -- Restoration and repair of drainage systems, levees, and other flood control measures.
Category E: Public Utilities -- Restoration of water, wastewater, electrical systems, and other essential public utilities.
Category F: Parks, Recreational Facilities, and Other -- Repair or replacement of parks, recreational areas, and public spaces.
Category G: Buildings and Equipment -- Repairs or replacements of public buildings, such as schools, community centers, and related equipment.

Administrative Work

Category Z: Management Costs -- Administrative costs related to the overall management of disaster response and recovery efforts, which are capped at a certain percentage of eligible project costs.

SECTION 3: FUND SOURCE

This project shall be accounted for in a Special Revenue Fund as required for grant project ordinances under G.S. 159-13.2.

8/18/2025: Added round 2 cashflow loan proceeds offered by NCST at -0- interest in the amount of $1,092,017.52 as approved by the BOC

10/20/2025: Added round 3 cashflow loan proceeds offered by NCST at -0- interest in the amount of $911,230.462 as approved by the BOC and the old jail generator replacement cost funded with insurance proceeds and FEMA (omitted from original ordinance in error)

6/15/2026: Added newly obligated projects since last amended project ordinance; replacement of one culvert became two, Alexanders Ford fencing, vehicle damages, and an amendment for the Turner Shoals Dam access road.

9/21/2026: This amendment appropriates an additional $100,000 for the Turner Shoals Dam Project to provide funding for project-related costs

10/19/2026: Added 2026 Additional Funding Round of State CashFlow loans for disaster response-designated for debris removal

Date approved & entered into the BOC minutes

BUDGET OFFICER/COUNTY MANAGER

Sonya J. Ayers

FINANCE OFFICER

-Grant Project Ordinance: Hurricane Helene

Outlook

2026 Round Helene Funding Approved

From MB-helenecashflowloans <helenecashflowloans@nctreasurer.gov>
Date Wed 9/23/2026 9:49 AM
To Sonya Ayers <sayers@polknc.gov>

1 attachment (926 KB)
Polk.pdf;

Sonya:

We are pleased to inform your application for funding has been approved for funding through the Hurricane Helene Cashflow Program – 2026 Round. Attached is a copy of the agreement.

County of Polk
Approved amount: $593,670 for debris removal

Unfortunately, funds were not available to fund the full request.

For questions or additional information, please contact me at Jeff.Poley@nctreasurer.gov or at (919) 814-3818.

Sincerely,

Jeff Poley

BRADFORD B. BRINER
STATE TREASURER OF NORTH CAROLINA

Jeff Poley
Director of Disaster Services and Rural Economic Development
Cell: (919) 410-3044
Office of the State Treasurer
3200 Atlantic Avenue,
Raleigh, N.C. 27604

https://www.nctreasurer.gov

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BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.H

2026 SBI Local Law Enforcement Bonus Program Budget Addition.

ATTACHMENTS

1. Budget_Addition_for_2026_LEO_SBI_Bonuses

BUDGET AMENDMENT: ADDITION
DATE: 10/19/2026 Per Ordinance
Dept.: **Sheriffs Office**

BATCH #: _____ LINE_____
(for accounting use only)

Amendment # : _____

INCREASE EXPENSE			INCREASE REVENUE		
GL ACCOUNT #		Amount	GL ACCOUNT #		Amount
10-4310-1291-0	$	73,472	10-3301-3600	$	(73,472)
Spec Circumstance Bonus			Sheriff - Misc Grant		
	$	73,472		$	(73,472)

EXPLANATION:

2026 SBI Local Law Enforcement Bonus Program – Budget Addition

Polk County has been **awarded $73,471.32 through the North Carolina State Bureau of Investigation (SBI) 2026 Local Law Enforcement Bonus Program.** These funds are designated for the Polk County Sheriff's Office and are based on 39 certified eligible sworn full-time equivalent (FTE) positions.

The funding consists of $68,250.00 in law enforcement bonuses and $5,221.32 for the associated employer Social Security and Medicare (FICA) expenses. SBI has confirmed that payment has been issued to Polk County Government.

This program is funded entirely through SBI and requires no local County funding. The bonus funds are exclusively designated for eligible law enforcement officers (LEOs) and cannot be used for other County positions or

This budget amendment will recognize the additional state funding and appropriate the corresponding expenditures within the Sheriff's Office budget to cover the authorized bonus payments and related employer payroll taxes.

The County will be required to complete a final reconciliation with SBI, documenting the actual bonus payments made to eligible officers and providing supporting payroll records to account for the funds received.

These are being exclusinvely (no local funding used)

Date approved & entered into the BOC minutes

BUDGET OFFICER/COUNTY MANAGER

FINANCE OFFICER

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 6.I

September tax refund requests in the amount of $525.52.

ATTACHMENTS

1. sept_refunds

Memorandum

To: Polk County Board of Commissioners

From: Melissa O'Loughlin, Polk County Tax Administrator

Date:

Re: Refund Request

Taxpayer	Parcel	Amount	Reason
Lisa Stembridge	vehicle	$ 117.31	tag surrender
Jamie Hutchinson	vehicle	$ 303.71	release/henderson county resident
Robert Flair	vehicle	$ 104.50	tag surrender
	TOTAL:	**$ 525.52**	

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 8.A

FY 2028 Polk County Transportation Authority Grants & Resolution - To consider approval of 5311 (ADTAP), 5310, 5339, 5307, and applicable State Funding Community Transit Grants subsequent to the public hearing.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 8.B

NC 911 Grant – E-911 Communications Center Roof Replacement: Bid Award Recommendation, Purchase Order Request, and Budget Amendment - Jeremy Gregg, E-911 Communications Director.

ATTACHMENTS

1. memo to co mgr
2. PO Request-NC911 Reno Roof Repair
3. Proj Ord E911 Roof Replacement 10.19.2026 (1)
4. Contingency E911 Roof Replacement Budget Amendment10.19.2026 (1)

To: Marche Pittman – County Manager

From: Jeremy Gregg – 911 Director

Date: 10/13/2026

Re: Grant for 911 Center roof replacement

Previously we received a grant award from the NC911 Board to replace the existing roof on the 911 Center. This was removed from the original project due to cost.

The projected amount for the project based off quotes from the project were $ 113,131.00.

We were awarded $ 96,161.00 for the project with the County having to pay $ 16,970.00.

Reviewing the newly submitted quotes we received a quote from Hayes roofing for $ 111,500.00.

Mickey Edwards the Maintenance Director and I both have reviewed the submitted quotes and recommend Hayes Roofing to the Commissioners.

Finance - Internal

FY27_PO_4326_Hayes Roofing (911 Center)

Description:
This is a request for an open po or a one time po. If you submit an open po request after your initial approval you will be able to edit the PO by returning to the relevant case and completing the step to request a change. Once the PO is officially closed/liquidated you should no longer make this request.

Created by:	Cindy McCrary
Created on:	October 14, 2026
Assigned to:	Cindy McCrary
Status:	Open
Case ID:	hiyd2oyq

Request Details

Completed by Cindy McCrary on October 14, 2026 at 03:24 PM EDT

Requestor Name	Mickey Edwards medwards@polknc.gov
Department	41 Project Fund
Is this a new vendor?	No
Specify fiscal year	FY 27
Specify PO Type	Open PO
Do you know the vendor number?	Yes
Vendor Name	Hayes Roofing
Vendor Number	5940

Account Information

Account GL Line to Charge (00-0000-0000-0)	41-4326-5800-0

Amount allocated

($00.00) If monthly, list the total for the year.

$111,500.00

Description	Roofing for 911 Building. Only 2 quotes. The third quote did not meet the deadline.

Funding Source	County budget funds

Attach any relevant documents if necessary

911_Center.pdf
Polk_County_Re_Roof___Benton_Roofing_Proposal.pdf

Quote #7



Hayes Roofing
5079 South Carolina 9
Inman, SC 29349
Phone: (864) 586-3338

10/01/2026
Claim Information

911 Center
Polk County Maintenance
40 Ward Street
Columbus, NC 28722
(828) 894-5350

Job: 911 Center

Roofing Section

SCOPE OF WORK - Approximately 56 squares
1. Tear off existing roofing system down to concrete deck and dispose.
2. Install fully adhered polyiso insulation (2 layers) to meet local code requirements (R-30).
3. Install fully adhered .060 mil TPO membrane per manufacturer specifications.
4. Install fully adhered crickets to promote positive roof drainage.
5. Flash all curbs, walls, and penetrations with TPO.
6. Flash all thru-wall scuppers with TPO.
7. Install all new perimeter sheet metal with cleats, conductor heads, and downspouts. Color to be determined by owner.
8. Upon completion and final payment, provide owner with a 20 Year Manufacturers "NDL" warranty.
* Removal and reinstallation of lightning protection cables and rods included
* Owner is responsible for any interior protection that may be needed during construction.
* Should the disconnection and or reconnection of electrical or gas connections or duct work be required on HVAC units or other equipment, it will be the responsibility of the building owner.

50% Deposit Required

TOTAL	$111,500.00

Company Authorized Signature _____ Date _____

Customer Signature _____ Date _____

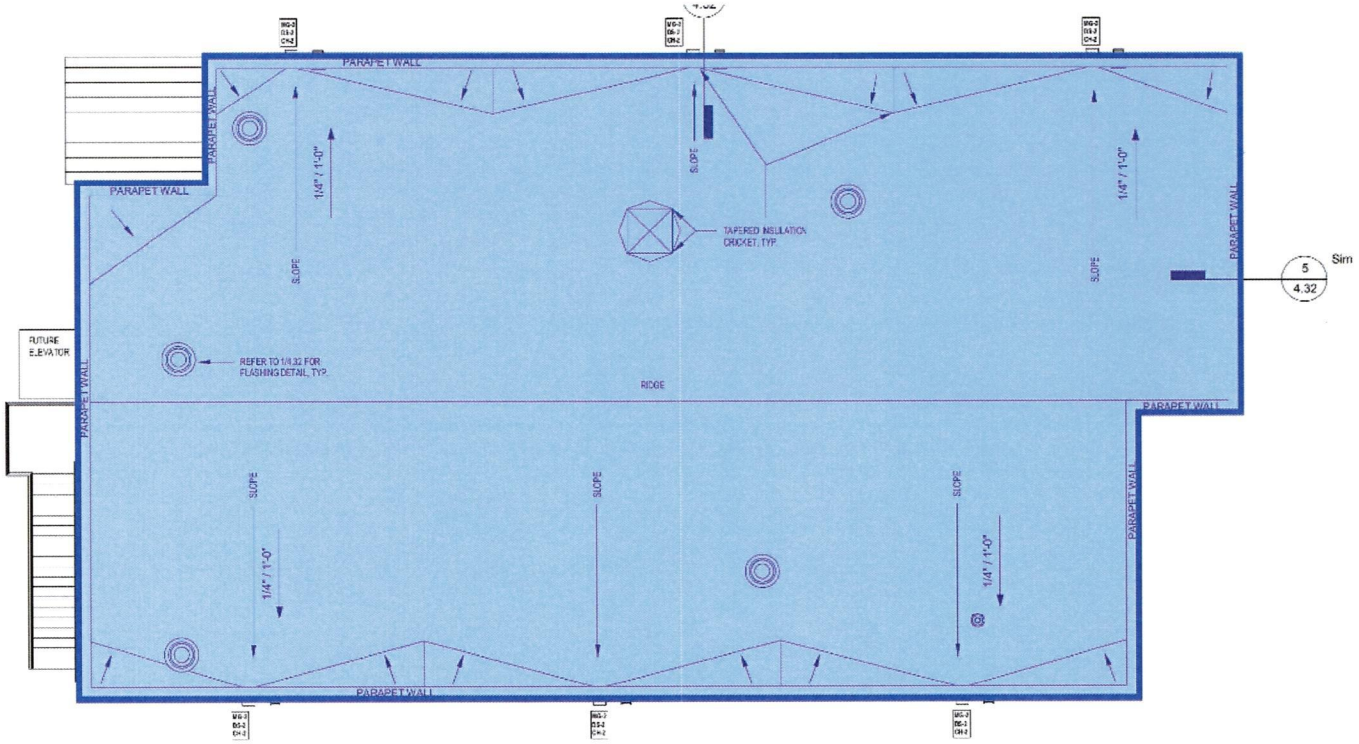
Customer Signature _____ Date _____

Quote #2

BENTONROOFING

Roof Proposal for:

911 Polk County Call Center



② ALT-BID #1 ROOF PLAN
1/8" = 1'-0"

BENTONROOFING

Proposal

Project Manager: Seth Mabbitt **Phone:** (828) 606-4971
Email: Sethm@BentonRoofing.com

Project Name: 911 Polk County Call Center	Date: 9/29/2026
Submitted to: Mickey	

WE HEREBY SUBMIT SPECIFICATIONS ESTIMATES FOR: Approx. 5200 SQFT of R30 Polyiso and 60mil TPO Roof System

Tear off:

1. Fully tear off roof system down to the Concrete Deck and dispose of in an approve landfill.

Furnish & Install:

1. Fully Adhere 2 layers of 2.6" polyisocyanurate insulation to achieve R30.
2. Install crickets as needed at mechanical units and at scuppers to create proper water drainage.
3. Fully adhere 60 mil TPO membrane. Include all related TPO accessories for a warranted watertight roof system.
4. Install all related TPO accessories to include: outside corners, pitch pans, curb flashing, screws/plates, termination bar, etc.
5. Fully adhere 60 mil TPO membrane up parapet walls.
6. Install Shop fabricated, Kynar painted Coping with 22ga cleat at parapet walls. Standard colors included.
7. Install 6 Scuppers and 6 overflow scuppers with 24ga TPO coated clad metal. Install per manufacturers specifications and details.
8. Install roof system to furnish manufacturer's 20-year, 55MPH, no dollar limit, labor, and material warranty.
9. Install all items above per manufacturer specifications and details.
10. Provide 2-year workmanship warranty.
11. Provide 2 years of free preventative maintenance agreement, 1 Inspection per year.

Total :----------$122,848.00

Unit Prices:

Add: additional standard 1"-6 Pipe flashing ----------**$95.00Ea.**
Add: walk pads ---------- **$28.00Ln/ft**
Add: Wood Blocking---------- **$4.00/Ln/ft**

Exclusions: Wall insulation or sheathing, Disconnection or removal of any antenna on the roof, cutting of deck, creating slope in roof, roof hatches, Ladder for access to roof, disconnection/reconnection of HVAC units, Pre-engineered canopies, anything not shown above.

Note: Base bid includes: mobilization, de-mobilization, labor, material, licenses, insurance, taxes, equipment, material hoisting, job specific safety plan, project duration timeline, daily site cleanup, pre-construction meeting, installer's warranty, etc. for a complete, watertight, warranted roofing system.

Note: Benton Roofing has obtained the ESP award (Excellence in Single Ply) which is given to the top 2% of roofing contractors in the nation based on quality of roofs installed & volume. We have also been in the top 100 roofing contractors nationwide 3 years in a row as well as in the Inc. 5000 for fastest growing companies in 2018-2019. Other awards and credentials we have been recognized for include Carlisle's Centurion award for over 100 perfect roofing installations, the GAF "Master" credential, and CertainTeed's "Select" Shinglemaster credential. You can have confidence that Benton Roofing will complete your roof in a professional, timely manner with the utmost quality. We are backed by all the major roofing manufacturers on the market.

Payment to be made as follows: All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted, per standard practice. Any alterations or deviations from the above specifications involving extra cost will be executed only upon written change orders, and will become an extra charge over and above the proposal price. All agreements contingent upon strikes, accidents, or delays beyond our control. We are not responsible for septic tanks, driveways, or vibration. Owner to carry fire, tornado, or other necessary insurance. Manufacturer & contractor warranty is not transferable.

NOTE: THIS PROPOSAL MAY BE WITHDRAWN BY US IF NOT ACCEPTED WITHIN 30 DAYS.
ATTORNEY FEES: CUSTOMER AGREES TO PAY IN ADDITION TO CONTRACT PRICE HEREIN ABOVE SET FORTH A REASONABLE ATTORNEY FEE AND COURT COST FOR THE SERVICE OF LEGAL COUNSEL EMPLOYED BY CONTRACTOR TO COLLECT ANY SUMS DUE UNDER THIS CONTRACT AND NOT PAID WITHIN.
FINANCE CHARGE – IF STATEMENT NOT PAID WITHIN 30 DAYS OF INVOICE DATE, A SERVICE CHARGE OF 1.5% PER MONTH (18% PER YEAR) WILL BE ADDED TO UNPAID BALANCE.

PRICE IS GOOD FOR 30 DAYS ONLY DUE TO CONSTANT INCREASE ON MATERIAL PRICES.

AUTHORIZED SIGNATURE:

Signature: _____

Date of Acceptance: _____

814 Tracy Grove Rd
Flat Rock, NC 28731

BentonRoofing.com
(828)693-3362

Warranty Summary

Roofing system warranties are a big deal – especially when you're protecting valuable assets. We recommend that you discuss all warranties and options provided by your roofing contractor to make sure your building is fully protected.

It's common for businesses to think they're getting guarantees on their roofing services with warranties. But unfortunately, the warranty coverage may only apply to materials used and does not include installation. If your roof was poorly installed and you experience problems, your material warranty is useless.

Be sure you understand your warranty coverage options and seek the best protection for your business, building and assets. We offer an industry leading warranty that most companies can't match.

Benton Roofing can offer a manufacturer no dollar limit warranty on every type of roof system we install. This includes: single-ply membrane (TPO, PVC, EPDM), coatings, standing seam metal roof systems, asphalt shingles, built-up roof membranes, polymer modified bitumen sheet membranes, tile, slate and shake. This warranty would guarantee that your roof is covered if any problem occurs with the material or installation, and isn't pro-rated. **We highly recommend that clients have a Manufacturer No Dollar Limit Warranty for their new roof system.**

These warranties are provided by the roofing system/material manufacturer. This warranty covers all material defects as well as labor/installation problems. The contractor must be an approved applicator of the roof system they are installing in order to offer this type of warranty and must follow strict guidelines specified by the roof system manufacturer in order to qualify for the warranty. Typically, a representative of the manufacturer will inspect the roof system after installation to approve that it's been installed per the manufacturer's requirements before providing the warranty. We do not recommend warranties that are provided solely by the installer/contractor or are material only.

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/15/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Lynne Simpson
Bankers Insurance, LLC 77 Central Avenue Suite C Asheville NC 28801	PHONE (A/C, No, Ext): 828-253-2371 FAX (A/C, No): 828-252-4174 E-MAIL ADDRESS: mail@bankersinsurance.net

INSURED	INSURER(S) AFFORDING COVERAGE	NAIC #
Benton Roofing, Inc. Attn: Caleb Benton 2421 Spartanburg Highway East Flat Rock NC 28726 BENTROO-01	INSURER A: Builders Premier Insurance Company	13036
	INSURER B: Builders Mutual Insurance Company	10844
	INSURER C: Chubb Custom Insurance Company	38989
	INSURER D: Hanover Insurance Company	22292
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 77721509 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A B	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT X LOC OTHER:	Y	Y		5/1/2019 5/1/2019	5/1/2020 5/1/2020	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Occurrence/Aggregate	$ 1,000,000 $ 100,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1000000/2000000
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY X HIRED AUTOS ONLY SCHEDULED AUTOS X NON-OWNED AUTOS ONLY				5/1/2019	5/1/2020	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $ 1,000,000 $
B	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 0				5/1/2019	5/1/2020	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N Y N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y		5/1/2019	5/1/2020	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
D C	Inland Marine Pollution/Mold Liability				5/1/2019 1/15/2019	5/1/2020 1/15/2020	Rented Equipment Installation Material Occurrence/Aggregate	750,000 3,000,000 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

M. Caleb Benton (President) is voluntarily excluded from coverage under the referenced Workers Compensation policy.
The following endorsements apply where required by written contract:
CG7051 - CGL Enhancement including blanket waiver of subrogation and primary/noncontributory verbiage for additional insureds; CG7024 - Blanket Additional Insureds, Ongoing Operations; CG7034 - Blanket Additional Insureds, Completed Operation; CA30 00 - Commercial Enhancement including blanket additional insured status on a primary and noncontributory basis and waiver of subrogation; WC00313 - Workers Comp Blanket Waiver of Subrogation. Commercial umbrella policy follows form over General, Auto and Employers Liability including Additional Insureds, and over primary-noncontributory verbiage per endt. CU7050.

*** SAMPLE ***

CERTIFICATE HOLDER

Benton Roofing Inc
2421 Spartanburg Highway
East Flat Rock NC 28726

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Lynne M. Simpson

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BENTONROOFING

Capability Statement
Benton Roofing Inc.

Company Overview
Benton Roofing Inc is a Service-Disabled Veteran Owned Small Business specializing in commercial and industrial roofing solutions serving multiple states throughout the Southeast.
Founded in 1978, proudly family owned and operated; we specialize & have extensive experience in flat, low slope, metal and shingle roofing:
◊ Standing Seam Metal
◊ Single-Ply: PVC, TPO, EPDM
◊ Metal Retrofits
◊ Built-Up Roofs
◊ Asphalt Shingles, Slate, Tile, Shake
◊ Repairs & Maintenance Programs
◊ Coatings

Company Leadership
Caleb Benton -- President
Daniel Gibbs -- Chief Operating Officer

Bonding Level
$15,000,000 -- Single Project
$30,000,000 -- Aggregate

Company Designations
Cage Code: 7JRX0
EIN: 56-1804291

NAICS Codes
236210 - Industrial Building Construction
236220 - Commercial and Institutional Building Construction

D&B
809997695

Licenses

NC 46342	AL S-43937
SC 103562	LA 71529
FL CCC035631	TN 68245
VA 2705163288	WV WV050150
GA 13394557	MS 25303-MC

Business Structure: Corporation
Established: 1978

Certifications
◊ Service-Disabled Veteran Owned Small Business
◊ HUB Certified
◊ ESP - Excellence in Single-Ply Award *Top 2% of commercial roofing contractors nationwide
◊ GAF Master Elite Certification
◊ Versico King's Court Award
◊ Carlisle Centurion Award
◊ CertainTeed Select Shingle Master
◊ Certified installers with leading manufacturers: Carlisle, Certain Teed, Fibertite, Tremco, Metal Roofing Systems, Duro-Last, Sika Sarnafil, Firestone, GAF, Fabral, Johns Manville, Soprema, Sentrigard & more

Industry Achievements
◊ Top 100 Roofing Contractor 2017, 2018, 2019, 2020, 2021, 2022, 2023 *Roofing Contractor* Magazine
◊ Featured projects in *Carolina's Roofing Magazine* & *Roofing Magazine*
◊ Benton Roofing Safety 1st Award
◊ Inc 5000 Fastest Growing Private Company 2018, 2019

Project Portfolio
Our expertise and service extends across various sectors: public schools, government municipalities, hospitals, education, military, hotels, cold storage facilities, industrial buildings, also privately owned businesses.
In addition, private custom homes involving slate, specialty tile, or unique roofing materials are in our wheelhouse.
This encompasses projects sized anywhere from 600 sq ft to 1,100,000 sq ft.

Examples: Fort Gordon Army Base, Appalachian State University, Mission Hospital, Buncombe County Courthouse, Marine Corps Logistics Base, Butterball LLC, United States Postal Service, North and South Carolina Public Schools, Ingles Markets, private high-end custom homes (slate, barrel-tile, terracotta) and more.

Contact Us
Benton Roofing Inc
2421 Spartanburg Hwy
E. Flat Rock NC 28726
Phone: 888-622-1622
Email: info@bentonroofing.com
Website: bentonroofing.com

PROJECT BUDGET ORDINANCE
Polk County E-911 Roof Replacement
(Grant Contract Number: G2026-07)

	EXPENSES		Original Budget 10/19/2026
Capital Improvements	41-4327-5800-0	$	111,500
Total Expenditures		$	111,500
	REVENUES		
NC911 Grant Funds	41-3258-0000	$	96,161
Transfer in - General Fund	41-3981-9800	$	15,339
Total Revenues		$	111,500

10/19/2026: To establish a Project Ordinance for the E911 center roof replacement using grant funds only requiring a 14% County Match

Date approved & entered into the BOC minutes

BUDGET OFFICER/COUNTY MANAGER

FINANCE OFFICER

-Project Ordinance: E911 Roof Replacement

BUDGET AMENDMENT BATCH #: _____
DATE: 10/19/2026 (For accounting only)
Dept.: **Contingency/Project Ordinance**

Amendment # : _____

INCREASE BUDGETED EXPENDITURE			DECREASE BUDGETED EXPENDITURE		
GL ACCOUNT #	Description	Amount	GL ACCOUNT #	Description	Amount
10-9800-9841-0	Cap Proj Fund Trans	$ 15,339	10-9300-9910-0	Contingency	$ (15,339)
41-3981-9800	Transfer IN - GF	15,339	41-3330-0800	GF Appropriation	(15,339)
		$ 30,678			$ (30,678)

EXPLANATION: Moving contingency to cover the county cost of the E911 Roof Replacement not covered under grant funding, approxiamately 14%

_____
Date Reported & entered into the BOC minutes

BUDGET MANAGER/COUNTY MANAGER **FINANCE OFFICER**

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 8.C

Consideration of a Late Tax Exemption Request for Saluda Pop-Up Pantry and Historic Saluda, Inc. - Melissa O'Loughlin, Tax Administrator.

ATTACHMENTS

1. Late_Application_memo

Memorandum

To: Board of County Commissioners

From: Melissa O'Loughlin, Polk County Tax Administrator

Date: Aug 27, 2026

Re: Late Applications

Attached are two late applications for exemption.

The applications are late since they did not own the property during the application period in January.

Saluda Pop-Up Pantry and Historic Saluda Inc. Qualifies for exemption under NCGS 105-278.7

Recommend approving for 2026 tax year.

Estimated tax bill will be 395.00, estimated release is 7072.61

Form AV-10
Web 3-20

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Polk Municipality: Saluda Application for Tax Year: 2026

RECEIVED
SEP 09 2026

Full Name of Owner(s): Historic Saluda, Inc.

Trade Name of Business: Same

Mailing Address of Owner: [redacted]

Phone: _____ Cell: [redacted] Email: historicsaluda@gmail.com

List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: 512-F-5 Address/Location: 60 Carolina St., Saluda, NC 28773

Property ID #: _____ Address/Location: _____

Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions: Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

☐ G.S. 105-275(8)	Pollution abatement/recycling	☐ G.S. 105-278.5	Religious educational assemblies
☐ G.S. 105-275(17)	Veterans organizations	☐ G.S. 105-278.6	Home for the aged, sick, or infirm
☐ G.S. 105-275(18),(19)	Lodges, fraternal & civic purposes	☐ G.S. 105-278.6	Low- or moderate-income housing
☐ G.S. 105-275(20)	Goodwill Industries	☐ G.S. 105-278.6	YMCA, SPCA, VFD, orphanage
☐ G.S. 105-275(45)	Solar energy electric system	☐ G.S. 105-278.6A	CCRC-Attach Form AV-11
☐ G.S. 105-275(46)	Charter school property	☒ G.S. 105-278.7	Other charitable, educational, etc.
☐ G.S. 105-277.13	Brownfields-Attach brownfields agreement	☐ G.S. 105-278.8	Charitable hospital purposes
☐ G.S. 105-278.3	Religious purposes	☐ G.S. 131A-21	Medical Care Commission bonds
☒ G.S. 105-278.4	Educational purposes (institutional)	☐ Other: _____	

Tax Deferment Programs: Select the tax deferment program for which this application is made. ** These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. **

☐ G.S. 105-275(12)	Nonprofit corporation or association organized to receive and administer lands for conservation purposes
☐ G.S. 105-275(29a)	Historic district property held as a future site of a historic structure
☐ G.S. 105-277.14	Working waterfront property
☐ G.S. 105-277.15A	Site infrastructure land
☐ G.S. 105-278	Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
☐ G.S. 105-278.6(e)	Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: 1,496 sq. ft. .10 acres
1,496 sq ft. Former Presbyterian Church Sanctuary
This will be a museum of the history of Saluda.

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use)
Being used as an educational museum of Saluda History.

Affirmation: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): David Snyder Title: Treas. Historic Saluda Date: 9/9/26

All tenants of a tenancy in common must sign. _____ Title: _____ Date: _____

_____ Title: _____ Date: _____

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

OFFICE USE ONLY: [ ] APPROVED [ ] DENIED BY: _____ REASON FOR DENIAL: _____

Form AV-10
(Rev. 03-14)

RECEIVED
AUG 27 2026
BY: .....

APPLICATION for TAX YEAR 2026

Property Tax Exemption or Exclusion

COUNTY: POLK MUNICIPALITY: SALUDA

Full Name of Owner(s): SALUDA POP-UP PANTRY dba SALUDA PANTRY

Trade Name of Business:

Mailing Address of Owner: [redacted]

Phone Numbers: Home: — Work: Cell: [redacted]

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: S12-F5 Address/Location: 54 CAROLINA STREET

Property ID #: Address/Location:

Property ID #: Address/Location:

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

[ ] G.S. 105-275(8)	Pollution abatement/recycling	[ ] G.S. 105-278.5	Religious educational assemblies
[ ] G.S. 105-275(17)	Veterans organizations	[ ] G.S. 105-278.6	Home for the aged, sick, or infirm
[ ] G.S. 105-275(18),(19)	Lodges, fraternal & civic purposes	[ ] G.S. 105-278.6	Low- or moderate-income housing
[ ] G.S. 105-275(20)	Goodwill Industries	[ ] G.S. 105-278.6	YMCA, SPCA, VFD, orphanage
[ ] G.S. 105-275(45)	Solar energy electric system	[ ] G.S. 105-278.6A	CCRC-Attach Form AV-11
[ ] G.S. 105-275(46)	Charter school property	[X] G.S. 105-278.7	Other charitable, educational, etc.
[ ] G.S. 105-277.13	Brownfields-Attach brownfields agreement	[ ] G.S. 105-278.8	Charitable hospital purposes
[ ] G.S. 105-278.3	Religious purposes	[ ] G.S. 131A-21	Medical Care Commission bonds
[ ] G.S. 105-278.4	Educational purposes (institutional)	[ ] Other:	

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

[ ] G.S. 105-275(12)	Nonprofit corporation or association organized to receive and administer lands for conservation purposes
[ ] G.S. 105-275(29a)	Historic district property held as a future site of a historic structure
[ ] G.S. 105-277.14	Working waterfront property
[ ] G.S. 105-277.15A	Site infrastructure land
[ ] G.S. 105-278	Historic property-Attach copy of the local ordinance designating property as historic property or landmark.
[ ] G.S. 105-278.6(e)	Nonprofit property held as a future site of low- or moderate-income housing

Describe the property: PROPERTY LOCATED AT 54 CAROLINA STREET IN THE CITY OF SALUDA, NC. 3000 Square Foot Building on .29 acre

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: THE PROPERTY IS USED TO STORE AND DISTRIBUTE FOOD AND WINTER CLOTHING FOR RESIDENTS OF THE GREATER SALUDA AREA.

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): Shannon S. Brookshire **Title:** BOARD CHAIR **Date:** 8/26/26

(All tenants of a tenancy in common must sign.) **Title:** **Date:**

Title: **Date:**

The Tax Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: [ ] APPROVED [ ] DENIED BY: REASON FOR DENIAL:

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 8.D

Part-Time Regular Finance Position Budget Amendment - Sonya Ayers, Finance Director.

ATTACHMENTS

1. Personnel PTR Finance-7 months

POLK COUNTY FINANCE (7 Months)
BUDGET AMENDMENT
DATE: 10/19/2026 BOC meeting
Dept: **Personnel**

BATCH #: _____

INCREASE BUDGETED EXPENDITURE

GL ACCOUNT #		
10-4130-1240-0	Part-Time Salaries	14,378
10-4130-1810-0	FICA	1,100
10-4130-1820-0	Retirement Expense	2,171
10-4130-5000-0	Capital	1,351
		$ 19,000

DECREASE BUDGETED EXPENDITURE

GL ACCOUNT #		
10-4130-4407-0	Contracted Services	(3,000)
10-4130-1830-0	Group Insurance	(3,000)
10-9200-1210-0	Personnel Salary & Wages	(13,000)
		$ (19,000)

EXPLANATION: This budget amendment provides funding for an additional Part-Time Regular Finance Department position to address the increased workload associated with FEMA disaster recovery and non-disaster funding programs. The position will provide dedicated support for project financial oversight, reimbursement tracking, and required documentation to help ensure accurate financial reporting, compliance with funding requirements, and protection of County funds.

Any request for an added FTE to county personnel must be board approved

Date approved & entered into the BOC minutes

BUDGET OFFICER/COUNTY MANAGER

Donya J. Ayers
FINANCE OFFICER

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 10.A

Animal Cruelty Investigators - There are five vacancies and five applicants; Jeanne Peters, Paula Spinale, Sarah McDonald, Shyla Foster, and Ted Owen, DVM. (All applicants have completed the required training).

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 10.B

Health and Human Services Agency - There are seven vacancies and one applicant; Ellen Thomas.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 12.A

Motion to go into closed session for the purpose of Attorney-Client Privilege.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 19, 2026

AGENDA ITEM # 12.B

Motion to return to open session.

ATTACHMENTS

None

BOARD OF COMMISSIONERS
AGENDA ITEM REPORT

MEETING DATE

October 16, 2026

AGENDA ITEM # 12

Adjournment

ATTACHMENTS

None