MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

The Burke County Board of Commissioners held a regular meeting on Monday, September 21, 2026, at 6:00 p.m. in the Commissioners' Meeting Room, Burke County Services Building, 110 N. Green Street, Entrance E, in Morganton, North Carolina. The meeting was streamed live on the County's YouTube channel, BurkeCountyNC, and it was broadcast on the local cable systems. The agenda, in its entirety, was posted to the County's website, www.burkenc.org, several days prior to the meeting. Pursuant to Resolution No. 2024-17, adopted and effective on August 20, 2024, the Burke County Board of Commissioners conferred upon itself all the power, duties, and responsibilities of the Board of Health and the Social Services Board. Those present were:

COMMISSIONERS:
Jeffrey C. Brittain, Chairman
Phil Smith, Vice Chairman
Brian Barrier
Randy Burns
Mike Stroud

STAFF:
Brian Epley, County Manager
William "Will" Sparks, Wilson, Lackey, Rohr & Hall P.C. (County Attorney Designee)
Morgan Buchanan, Clerk to the Board of Commissioners
Ethan Bumgarner, Deputy Finance Director

CALL TO ORDER
Chairman Brittain called the meeting to order at 6:00 p.m.

INVOCATION
Rev. Dr. Brad Hinton, Pastor, First UMC-Valdese, delivered the invocation.

PLEDGE OF ALLEGIANCE
First UMC-Valdese Youth led the Pledge of Allegiance to the American Flag.



Depicted is the Board of Commissioners with the First UMC-Valdese Youth.

APPROVAL OF AGENDA

Motion: To approve the agenda as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

APPROVAL OF MEETING MINUTES

Motion: To approve the minutes of the August 6, 2026 (special) and September 8, 2026 (pre-agenda) meetings as written.

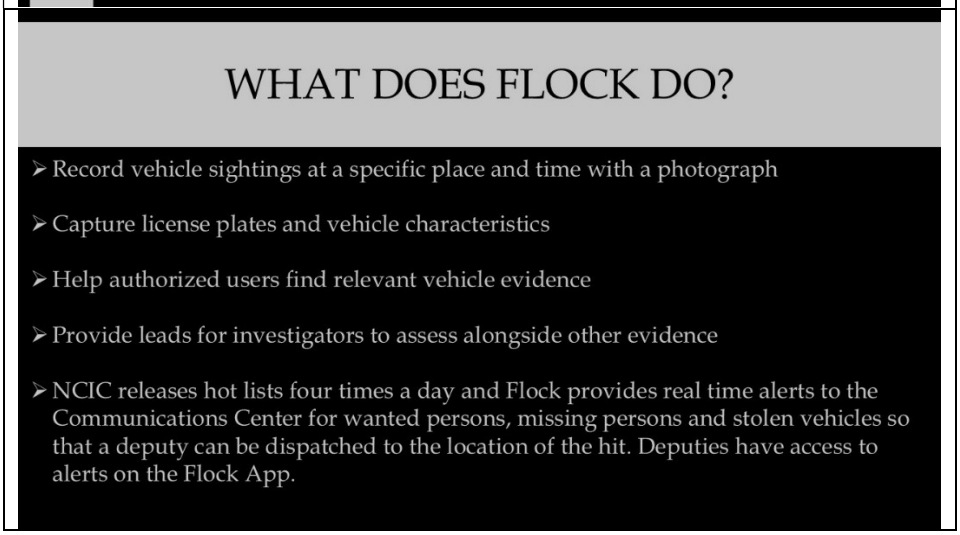
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

PRESENTATIONS

BCSO - BURKE COUNTY SHERIFF'S DEPARTMENT UPDATES

Sheriff Banks Hinceman presented a departmental update as follows:





WHAT FLOCK DOES NOT DO

- Flock does not identify people by their faces (facial recognition)
- Flock does not identify who is inside a vehicle
- Flock does not continuously track people, vehicles or cell phones
- Flock does not replace investigators or human judgment
- Flock customers cannot access a live video feed from an ALPR camera
- Flock is not used for red light and/or speed enforcement
- Flock does not connect to Department of Motor Vehicles (vehicle registration and driver's license information) or Division of Criminal Information (criminal history and personal information) records

USE OF FLOCK

- Law enforcement purpose - any of the following:
  1. Actions related to criminal investigations and arrests
  2. Apprehending an individual with an outstanding felony warrant(s).
  3. Locating a missing or endangered person.
  4. Locating a lost or stolen vehicle.

POLICY – DUE DILIGENCE

The Deputy must use due diligence to independently verify the information provided by Flock to ensure its accuracy before taking any law enforcement action.

PROHIBITED USE OF FLOCK

- Invasion of Privacy
- Harassment or Intimidation
- Use Based on a Protected Characteristic (race, gender, religion, political affiliation, nationality, ethnicity, sexual orientation or disability)
- Personal Use
- Infringement of First Amendment Rights

❖ Anyone who engages in an impermissible use of the ALPR (I.E. FLOCK) system or associated scan files, or hot lists will be subject to disciplinary action up to and may include termination.

DISCLOSURE OF RECORDS

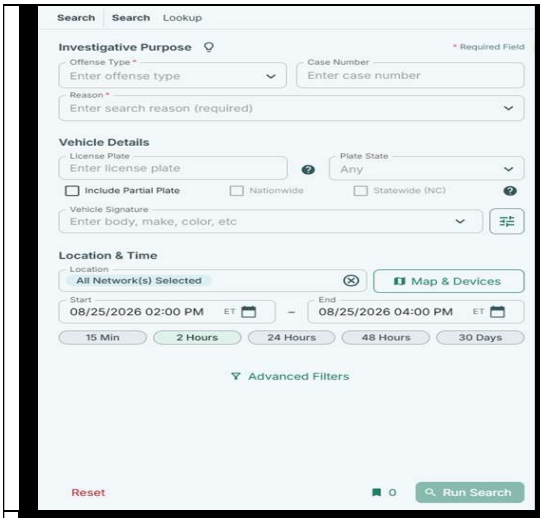
- Captured plate data is confidential and not a public record. Data shall not be disclosed except to a criminal justice officer at a State or local law enforcement agency or a similar official at a federal law enforcement agency for a legitimate law enforcement purpose. Data will not be sold, accessed or used for any purpose other than legitimate law enforcement or public safety purposes.

INTERNAL DATA SECURITY AND ACCESS

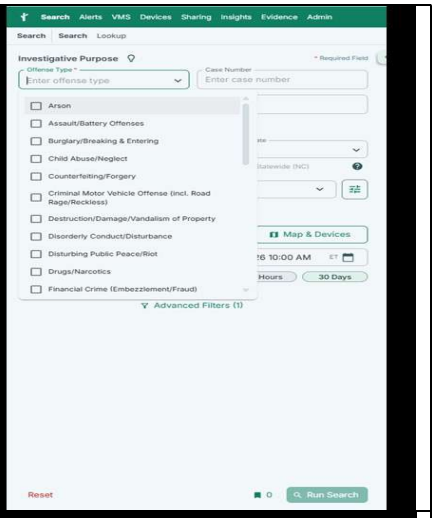
- All ALPR (I.E. FLOCK) data will be accessed through a system capable of documenting all information viewed, including the user's name, date and time of access.
- Every ALPR (I.E. FLOCK) search must be documented by either the associated agency case number or incident number, and/or a reason for the inquiry.
- Only trained agency members will be allowed access to the ALPR (I.E. FLOCK) system.
- Retention of data is 30 days.

DATA DETECTION BROWSING AUDITS

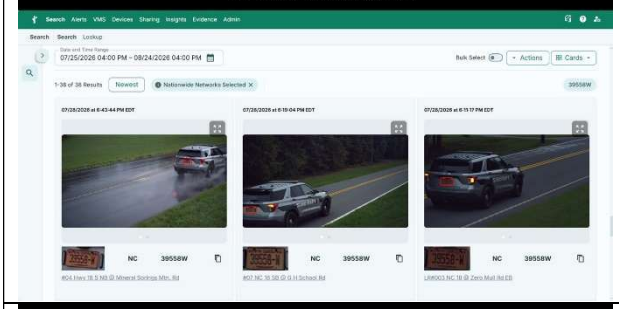
- It is the responsibility of the Sheriff's designee to ensure that an audit is conducted of ALPR (I.E. FLOCK) detection browsing inquiries at least once per month. The Sheriff's designee is the Major who is responsible for all internal investigations.
- The audit shall be documented in the form of an internal agency memorandum directed to the Sheriff.
- The audit will take place once a month.



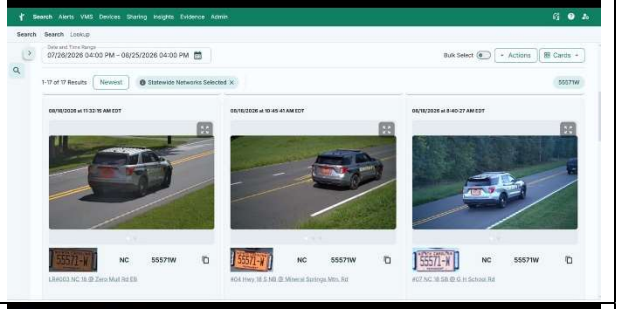
Flock Search Screens



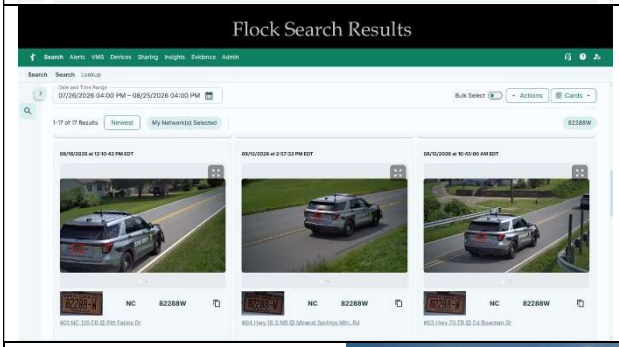
Flock Search Results



Flock Search Results

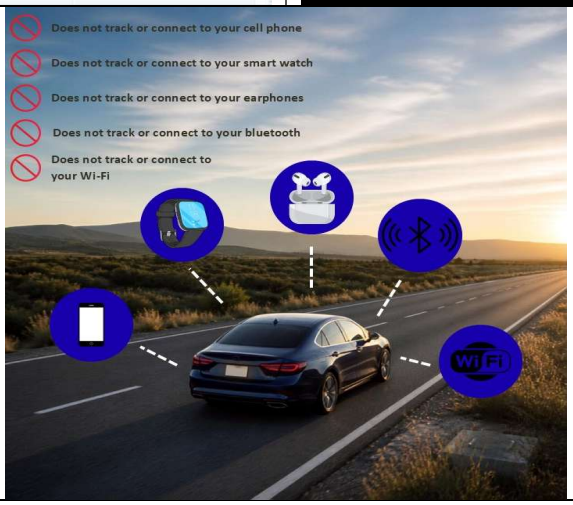


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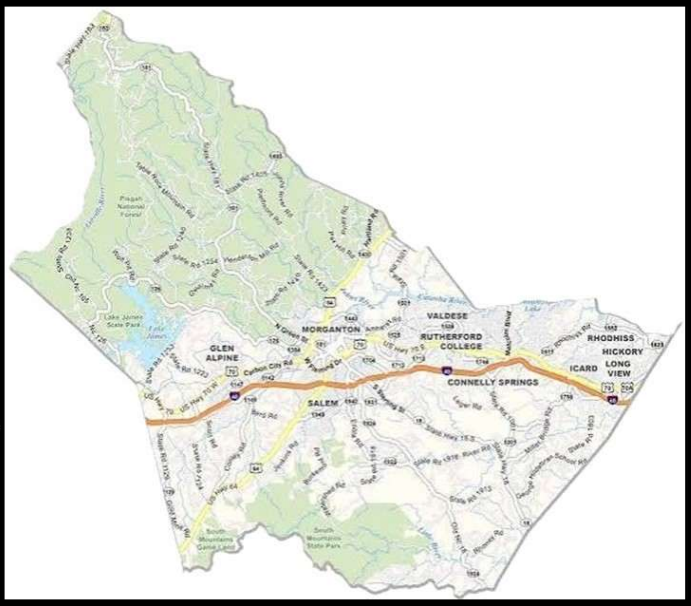




What Flock cameras photos actually look like



- For the 10 Flock cameras placed throughout Burke County, this provides coverage across approximately 511 square miles. Burke County encompasses a total of 1,703.14 miles of public streets and highways.
- The cost of the Flock cameras was $38,963.75 during the first year, which included a one-time implementation fee. The second year, the annual cost is $32,025.00.
- To date, Flock provided investigative leads that allowed us to seize $587,000 in illegal narcotics and recovered $156,000 in stolen vehicles.
- The type of cameras we have are the Flock Safety Falcon and they do not have the capability of video.



MORE INFORMATION

For more information, please visit the Flock website:

flocksafety.com

Chairman Brittain opened the floor for questions or comments. Commissioner Barrier asked how long records of searches or inquiries conducted by Sheriff's Office personnel through the Flock system are retained. Sheriff Hinceman stated that the data was retained for 30 days and explained that the system includes auditing tools designed to identify potentially excessive or unusual searches. He said Flock had recently introduced an audit-assistance feature that can flag activity, such as a license plate being searched an unusually high number of times, for agency review. Sheriff Hinceman reported that Major Norman reviews system activity and samples searches conducted by personnel. Will Baker, Flock Safety representative, clarified that while certain Flock data is subject to a 30-day retention period, records of searches conducted within the system are retained for a substantially longer period of time. He explained that the longer retention of search history allows an agency to look back over a period of years to determine whether the platform has been misused.

Commissioner Barrier inquired where a citizen concerned about searches involving a license plate would direct a public records request. Mr. Baker stated that the data is owned by the Sheriff's Office and that a request for such records would therefore be directed to the Sheriff's Office rather than Flock. Commissioner Stroud expressed appreciation for the Sheriff's Office and the use of technology to promote community safety, while acknowledging privacy considerations. Sheriff Hinceman stated that Flock has been a useful law-enforcement tool but that he understands concerns about the technology. He said he does not interpret those concerns as opposition to law enforcement and has spoken with numerous community members who have questions or concerns regarding its use.

Commissioner Burns asked whether Flock cameras operate similarly to cameras used for toll-road billing. Mr. Baker explained that the underlying license plate imaging technology may be similar, but Flock does not provide the Sheriff's Office with vehicle-owner information through the camera system and is not used for toll collection, red light enforcement, speeding citations, or similar automated enforcement. Further, he explained that a person would not receive a citation based solely upon an image captured by a Flock camera.

Commissioner Burns then raised a hypothetical situation in which a vehicle is associated with a serious crime but is being driven by someone other than its owner, asking how the owner might be treated if the vehicle generated a Flock alert. Sheriff Hinceman explained that the issue would not be unique to Flock. In the example of a vehicle associated with an armed bank robbery, law enforcement would also disseminate a BOLO containing the vehicle description and license plate information to officers through their mobile data terminals. If a vehicle matching a BOLO associated with a serious and potentially armed offense were located, officers would approach the stop with heightened caution for officer safety.

Commissioner Burns discussed the balance between privacy concerns and the potential public-safety benefits of the technology, noting circumstances in which such a tool could assist in locating a missing family member. He stated that he continued to have questions about the technology but believed there were meaningful public-safety benefits and emphasized the importance of maintaining appropriate safeguards and ensuring the technology remains limited to its intended law enforcement purpose.

Sheriff Hinceman noted that Flock is not the only company providing license plate recognition technology and that other companies offer similar or broader capabilities. In response to Commissioner Burns, he also confirmed that a private business in Burke County operates two (2) Flock cameras on its property. The Sheriff's Office does not share its data with the company; however, the company provides law enforcement access to its camera information, which Sheriff Hinceman indicated has been particularly useful to municipal law enforcement in connection with thefts occurring at or around the business.

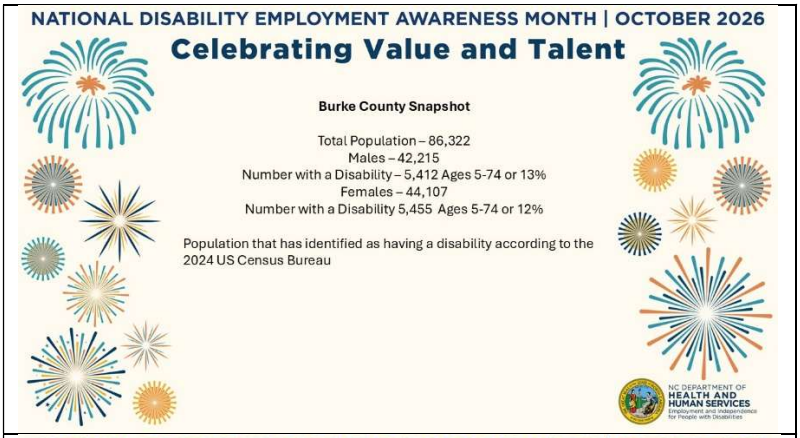
Commissioner Burns asked the Sheriff to remain vigilant in ensuring the technology is used appropriately. Sheriff Hinceman responded by discussing his prior responsibility for internal affairs while serving as Chief Deputy. He stated that during approximately 16 years in that role, he investigated employees with whom he had longstanding professional and personal relationships, with some investigations resulting in dismissal and others being referred to the State Bureau of Investigation for potential criminal charges. He emphasized the importance of accountability and ensuring that Sheriff's Office personnel act appropriately.

Motion: To accept the report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

NCEIPD- NATIONAL DISABILITY EMPLOYMENT AWARENESS MONTH

Shelley Cash, Business Relations Representative, Division of Employment and Independence for People with Disabilities (EIPD) from NC DHHS, introduced her colleagues, Janet Hannah, Business Relations Representative, Grace Rizzitano, Business Relations Representative, and Santia Parks, Unit Manager. She then engaged in a disability-themed trivia game with the Board. Afterwards, she presented the following:







Ms. Cash requested approval of a proclamation that recognizes October as National Disability Employment Awareness Month and highlights the many contributions that people with disabilities, including those with mental health conditions and other nonobvious disabilities, make to America's workplaces and economy. The proclamation formally designates October for this observance with this year's theme, "Celebrating Value and Talent."

Chairman Brittain opened the floor for questions or comments. Ms. Cash responded to a couple of clarifying questions from the Board. There being no further discussion, Chairman Brittain called for a motion.



Depicted from left to right (front row): Santia Parks, Shelley Cash, Janet Hannah, and Grace Rizzitano.
Depicted from left to right (back row): Commissioner Stroud, County Manager Epley, Commissioner Burns, Chairman Brittain, Commissioner Barrier, and Vice Chairman Smith.

Motion: To approve Proc. No. 2026-12 declaring October as National Disability Employment Awareness Month.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Proclamation No. 2026-12 reads as follows:

BURKE COUNTY
NORTH CAROLINA

PROCLAMATION RECOGNIZING
NATIONAL DISABILITY EMPLOYMENT AWARENESS MONTH
OCTOBER 2026

WHEREAS, October 2026 marks the 81st anniversary of National Disability Employment Awareness Month, an annual observance recognizing the contributions of workers with disabilities and promoting inclusive employment practices; and

WHEREAS, National Disability Employment Awareness Month traces its history to 1945, when Congress established a weeklong observance recognizing people with physical disabilities, and

it has since expanded to include individuals with all types of disabilities, including mental health conditions and other nonobvious disabilities; and

WHEREAS, the 2026 theme, “Celebrating Value and Talent,” recognizes the skills, perspectives, and contributions that workers with disabilities bring to workplaces, communities, and the nation’s economy; and

WHEREAS, workplaces that welcome and support the talents of all people strengthen businesses, expand economic opportunity, and help build a more inclusive and prosperous community; and

WHEREAS, National Disability Employment Awareness Month provides an opportunity for employers, schools, and community organizations to recognize the value of inclusive employment and to help ensure that individuals with disabilities have access to meaningful work, economic self-sufficiency, and full participation in community life; and

WHEREAS, Burke County affirms the importance of equal employment opportunity and recognizes the valuable contributions individuals with disabilities make throughout our workplaces and community.

NOW, THEREFORE, BE IT PROCLAIMED, that the Burke County Board of Commissioners hereby recognizes October 2026 as National Disability Employment Awareness Month in Burke County and calls upon employers, schools, community organizations, and residents to participate in this observance and support efforts that expand meaningful employment opportunities for individuals with disabilities throughout the year.

Approved this 21st day of September 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

MORGANTON DAV - MORGANTON DISABLED AMERICAN VETERANS CHAPTER 43

Laura Meadows, Certified Service Officer and First Junior Vice Commander of Morganton Disabled American Veterans (DAV) Chapter 43, provided an overview of DAV’s mission and the services available to veterans and their families. She stated that DAV has served veterans for more than 100 years and assists more than one million veterans annually with benefit claims, employment and entrepreneurship opportunities, scholarships, health care access, and advocacy.

Ms. Meadows explained that Chapter 43 was chartered in 1956 and currently has more than 500 members, including auxiliary members. The Chapter’s volunteer service officers assist veterans and their families with VA benefit claims at no cost and provide free transportation to VA medical appointments.

Ms. Meadows also highlighted the Chapter’s newly established women veterans group, the first of its kind in Burke County, which provides opportunities for fellowship, mutual support, and addressing the unique needs of women veterans. She invited veterans, their families, and friends of veterans to visit the Chapter and learn more about its services and programs.

Chairman Brittain opened the floor for questions or comments. Commissioner Burns expressed

gratitude for her service. There being nothing further, Chairman Brittain called for a motion.

Motion: To accept the presentation as given.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

AMERICA 250 - TIME CAPSULE PRESENTATION

Ed Phillips, CEO of Discover Burke and Chairman of the America 250 NC Committee, presented the Burke County 2026 Time Capsule. Mr. Phillips recognized America 250 Committee members Lori Johnson, Dr. Joel Welch, Dr. Bryant Lindsay, and Commissioner Stroud, as well as Register of Deeds Stephanie Norman, for her involvement with the project.

Mr. Phillips explained that the time capsule serves as a cornerstone project of Burke County's commemoration of the 250th anniversary of the signing of the Declaration of Independence. The capsule is intended to preserve an authentic snapshot of life in Burke County in 2026 and will remain sealed for 50 years before being opened in 2076 during the observance of the 300th anniversary of American independence.

Mr. Phillips reported that approximately 110 items had been identified for inclusion in the capsule, including letters and written documents; newspapers and publications reflecting current events, businesses, sports, prices, and community life; demographic and economic information documenting population, employment, income, and housing; photographs and community materials; and everyday objects representing current technology, culture, and daily life. Materials representing local schools, businesses, government, civic organizations, and communities will also be included. Mr. Phillips emphasized the involvement of Burke County students, whose contributions will provide future generations with the perspectives of young people living during the America 250 commemoration.

Mr. Phillips described the project as more than a collection of memorabilia, explaining that it is intended to create a connection across generations and preserve a record of who Burke County residents were, how they lived, what they valued, and their hopes for the community's future. He thanked the Board of Commissioners and the individuals and organizations that contributed to the project.

Mr. Phillips stated that the time capsule was constructed by faculty and students of Western Piedmont Community College through its woodworking and welding programs. Mr. Phillips announced that a dedication ceremony would be held October 2, 2026, at 11:00 a.m. at the Register of Deeds Office. The capsule will be filled and sealed on site and displayed in the Register of Deeds lobby for the next 50 years. There being nothing further, Chairman Brittain called for a motion.

Motion: To accept the presentation as given.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud



The Board of Commissioners and County Manager Epley pose with the America 250 NC Committee members and the time capsule.

TAX - 2027 REVALUATION: REAPPRAISAL AND SCHEDULE OF VALUES UPDATE

Travis Isaacs, Tax Administrator, presented the 2027 revaluation update as follows:



What Is the Schedule of Values (SOV)?

In plain terms:

The Schedule of Values, Standards, and Rules (SOV) is the manual the Assessor's Office uses to appraise every property in the county the same way. It sets the rates, tables, and procedures for valuing land, homes, farms, and businesses — so two similar properties are valued consistently, whoever appraises them.



Required by N.C.G.S. 105-317 before every revaluation

It covers:

- Land value & neighborhood tables
- Building cost & depreciation schedules
- Present-use value rates for farmland
- Rules for special properties (income, commercial)

Who Is Doing the 2027 Revaluation?

Burke County's 2027 revaluation is being conducted entirely in-house by the County's own Tax Office — no outside vendor contract required.



Our Team

4 licensed real property appraisers plus 1 data analysis team member — all Burke County staff



Local Knowledge/Task Force Committee

Our appraisers know Burke County's neighborhoods and sales activity firsthand — no learning curve required



Scope of Work

Field data collection, appraisal, appeals support, and delivery of final values — for all 60,000 parcels, start to finish

What Outside Vendors Charge NC Counties

Pender County	$44 per parcel • $2.3M contract for ≈50,000 parcels (Vincent Valuations, 2023)
Alamance County	≈$32 per parcel • ≈$2.57M contract for ≈80,000 parcels (Vincent Valuations, 2027 revaluation)
NC Statewide Average	$18.46 per parcel — average revaluation budget, 2008 and later (UNC School of Government)
If Burke Outsourced	60,000 parcels × recent NC contract rates ≈ $1.9M – $2.6M for a one-time vendor contract
Burke's Actual Approach	**In-house team, already on staff — no added contract cost to taxpayers**

Sources: Pender County and Alamance County board-approved reappraisal contracts (2023, 2025); UNC School of Government, A Citizens' Guide to the Revaluation and Assessment of Real Property in North Carolina.

A Cost Saver for Burke County Taxpayers

Completing the revaluation in-house is projected to save Burke County taxpayers an estimated $1.9M – $2.6M compared to hiring an outside firm.

Our Team

4 licensed real property appraisers plus 1 data analysis team member — all Burke County staff

What a Vendor Would Cost

60,000 parcels × recent NC vendor rates ($32–$44/parcel) ≈ $1.9M–$2.6M, one time

Net Savings

No new contract awarded — the same scope of work, completed with existing, already-budgeted staff

How the 2027 Schedule of Values Is Completed and Used in 5 Phases

1 Field Data Collection → 2 Sales & Market Analysis → 3 Building the Schedule of Values → 4 Applying Values & Quality Review → 5 Delivery & Appeals Support

Burke County's in-house appraisal team manages each phase of the reappraisal, from the first property visit to the final values delivered to the Board. The next few slides walk through what happens at each stage.

Phase 1: Field Data Collection

What gets collected:

- Property characteristics — size, age, condition, construction quality
- On-site measurements and verification for commercial and residential properties
- Building permit records and aerial photo review for residential properties
- Confirmation of any additions, renovations, or changes since the last revaluation

Field data collection completed Spring 2026

Phase 2: Sales & Market Analysis

1 Verified Sales

Recent, arms-length property sales across the county are confirmed and screened to ensure they reflect true market transactions.

2 Neighborhood Delineation

Properties are grouped into market areas — neighborhoods — where values tend to move together.

3 Ratio Studies

Sale prices are compared to current assessed values to measure how closely values track the market.

4 Time & Trend Adjustments

Sales are adjusted to a common valuation date so seasonal or year-over-year market shifts don't skew results.

SALES RATIO STUDY · 2023 SOV, TRENDED TO 2026

Vacant Land

Bldg + Misc Improvement = 0 · 1,252 sales

Vacant Land — Median Sales Ratio by Year

Bldg + Misc Improvement = 0 · 2023 SOV, trended to 2026

Township	SR 2023	SR 2024	SR 2025	SR 2026
Drexel	0.964	0.932	0.965	1.084
Icard	0.886	0.897	0.811	0.736
Jonas Ridge	0.859	0.950	0.726	0.666
Linville	0.794	0.760	0.736	0.724
Lovelady	0.933	1.030	0.882	0.915
Lower Creek	0.876	0.677	0.609	0.513
Lower Fork	0.773	0.742	0.624	0.933

Township	SR 2023	SR 2024	SR 2025	SR 2026
Morganton	0.911	0.935	0.960	0.699
Quaker Meadows	0.713	0.940	0.739	0.639
Silvercreek	0.963	0.745	0.570	0.739
Smokey Creek	0.755	0.770	0.653	0.928
Upper Creek	1.092	0.634	0.466	—
Upper Fork	0.990	0.769	0.655	0.730

Vacant Land — Sale Ratio & Trended SR (to 2026)

Bldg + Misc Improvement = 0 · Sales ratio untrended 2026

Township	Sale Ratio	Trended SR	# of Sales
Drexel	0.99	1.08	46
Lower Fork	0.71	0.93	91
Smokey Creek	0.75	0.93	23
Lovelady	0.94	0.92	220
Silvercreek	0.75	0.74	127
Icard	0.87	0.74	331
Upper Fork	0.77	0.73	25

Township	Sale Ratio	Trended SR	# of Sales
Linville	0.77	0.72	94
Morganton	0.91	0.70	144
Jonas Ridge	0.83	0.67	20
Quaker Meadows	0.76	0.64	62
Lower Creek	0.64	0.51	53
Upper Creek	0.78	—	16

SALES RATIO STUDY · 2023 SOV, TRENDED TO 2026

All Sales

Improved + Vacant combined · 4,641 sales

All Sales — Median Sales Ratio by Year

Improved + Vacant combined · 2023 SOV, trended to 2026

Township	SR 2023	SR 2024	SR 2025	SR 2026
Drexel	0.827	0.821	0.778	0.807
Icard	0.849	0.774	0.747	0.723
Jonas Ridge	0.821	0.749	0.750	0.745
Linville	0.783	0.752	0.730	0.726
Lovelady	0.851	0.808	0.787	0.805
Lower Creek	0.820	0.692	0.640	0.697
Lower Fork	0.823	0.688	0.673	0.778

Township	SR 2023	SR 2024	SR 2025	SR 2026
Morganton	0.839	0.757	0.762	0.780
Quaker Meadows	0.870	0.785	0.746	0.770
Silvercreek	0.831	0.704	0.713	0.758
Smokey Creek	0.763	0.842	0.733	0.729
Upper Creek	0.745	0.798	0.629	0.764
Upper Fork	0.785	0.619	0.763	0.684

All Sales — Sale Ratio & Trended SR (to 2026)

Improved + Vacant combined · 2023 SOV, untrended to 2026

Township	Sale Ratio	Trended SR	# of Sales
Drexel	0.81	0.81	295
Lovelady	0.81	0.80	589
Morganton	0.79	0.78	1040
Lower Fork	0.74	0.78	241
Quaker Meadows	0.79	0.77	338
Upper Creek	0.73	0.76	64
Silvercreek	0.74	0.76	487

Township	Sale Ratio	Trended SR	# of Sales
Jonas Ridge	0.78	0.74	77
Smokey Creek	0.76	0.73	46
Linville	0.75	0.73	232
Icard	0.78	0.72	1001
Lower Creek	0.70	0.70	147
Upper Fork	0.73	0.68	84

Phase 3: Building the Schedule of Values

Market data from Phases 1 and 2 is translated into the standardized rates and tables that make up the Schedule of Values — the same manual every appraiser uses to keep values consistent countywide.

Land Value Tables

Built from vacant land sales and neighborhood analysis to set per-acre or per-lot land rates.

Cost & Depreciation Schedules

Replacement cost tables for buildings, adjusted for age and condition to reflect current construction costs.

Income Models

For commercial and income-producing properties, rental income and expense data support value estimates.

Phase 4–5: Applying Values & Quality Review

The Schedule of Values is applied to every parcel, then tested for accuracy before anything is finalized.

Model Application

The Schedule of Values is applied consistently to every property using the County's CAMA system.

Statistical Testing

Sales-ratio studies, Coefficient of Dispersion, and Price-Related Differential confirm values are accurate and uniform.

Notice of Value Mailing

Once final values are confirmed, Notices of Value are mailed to every property owner — expected February 2027.

Appeals Support

Burke County's Tax Office supports the informal review and appeals process once notices are mailed to owners.

The Legal Process (N.C.G.S. § 105-317)

October 19, 2026

1. Proposed SOV is Prepared →
2. Submitted to the Board of Commissioners →
3. Filed for public inspection →
4. Public hearing held →
5. Board adopts final SOV →
6. Notice of adoption published

The Assessor must submit the proposed SOV at least 21 days before this hearing. After adoption, the Board's Order must be published for four consecutive weeks, with the last publication at least 7 days before the deadline to appeal the Schedule's validity.

Key Dates for the 2027 Schedule of Values

Oct 19, 2026	Schedules delivered to the Board (N.C.G.S. 105-317)
Oct 20, 2026	Notice of Public Hearing published
Nov 16, 2026	Public hearing on proposed Schedules & Adoption
Nov 17, 2026	Notice of adoption published (4 consecutive weeks
Nov 18-Dec 16, 2026	Notice of Adoption published (4 consecutive weeks)
Dec 16, 2026	Last day to challenge the Schedule's validity (NC Property Tax Commission)

Thank You

Questions & Comments Welcome

Burke County Tax Department

200 Avery Avenue, Morganton, NC 28655

828-764-9430 • [redacted]

https://www.burkenc.org/1199/Real-Estate

Chairman Brittain opened the floor for questions or comments. Commissioner Barrier questioned why Burke County conducts property tax revaluations on a four (4) year cycle when State law allows a longer period between revaluations unless assessment-to-sales ratios trigger an earlier revaluation. He noted that conducting a revaluation carries a cost to the County and questioned the benefit of incurring that expense every four (4) years when the Board ultimately establishes the tax rate based on the revenue needed. He asked whether the County could instead wait until a revaluation is required by the State or until the maximum statutory interval is reached.

Mr. Isaacs explained that a shorter revaluation cycle helps prevent assessed values from becoming significantly disconnected from the real estate market. During periods of rapid market growth, waiting several additional years can result in much larger changes in assessed values when the next revaluation occurs. He cited another county that went approximately seven (7) years between revaluations and subsequently experienced property value increases ranging from approximately 120% to 200%. Commissioner Barrier questioned whether the State's assessment-to-sales ratio requirements would have triggered an earlier revaluation under those circumstances, and Mr. Isaacs confirmed that they could. He noted that Burke County received a letter in 2025 requiring the County to conduct a revaluation within the following three (3) years and, because the County was already on a four (4) year cycle, proceeded with its scheduled revaluation.

Commissioner Burns emphasized that revaluation is required by State law and noted that its effect varies among individual property owners. He recalled that during the previous revaluation, some properties increased significantly in value, while others remained relatively unchanged or decreased. Commissioner Burns stated that he intends to support a revenue-neutral tax rate following the upcoming revaluation and requested clarification regarding how a revenue-neutral rate affects individual taxpayers.

Mr. Isaacs explained that a revenue-neutral tax rate does not mean that every property owner's tax bill will remain the same or decrease. Individual results will vary depending on how each property's assessed value changes relative to the tax base as a whole. He noted that many properties around Lake James, Rhodhiss Lake, and Lake Hickory have appreciated significantly, while some vacant land in Drexel is currently selling below its 2023 assessed value. Accordingly, individual assessed values and resulting tax bills may increase, decrease, or remain relatively stable. Mr. Isaacs reiterated that properties will be revalued at 100% of market value and that a revenue-neutral tax rate does not guarantee a lower tax bill for an individual property owner.

There being no further discussion, Chairman Brittain called for a motion.

Motion: To accept the presentation regarding Burke County's Real Property Reappraisal and Schedule of Values as given.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

CM - END OF THE YEAR REPORT

Brian Epley, County Manager, presented the End of Year Report for FY 25-26. The full report is hereby incorporated into the meeting minutes by reference, and the highlights of his presentation were as follows:



End of Year Report

September 2026

BURKECOUNTY

High Performance is Culture



- Culture is how we make decisions.
- Our Culture Is:
  - Purpose Focused & Value Driven
  - Teams Based
  - Performance & Data Driven
- Our Culture is Developed Through Investing In:
  - People
  - Physical Environment
  - Technology

BURKECOUNTY

IMPROVING LIVES IN BURKE COUNTY

SERVICE | SUPPORT | ENHANCEMENT

Empathy	Teamwork	Accountability	Performance	Growth
We treat all people with fairness, respect, and kindness; we encourage diverse perspectives.	We prioritize shared goals and believe we can achieve more when we work together.	We can communicate openly and honestly with employees and stakeholders. We have integrity to do what is right.	We are focused on innovation, efficiency, and measured outcomes. We strive for a high-quality customer experience.	We support and invest in the advancement of our team and prioritize professional development.

High Performance & Communication

- January……..Mid Fiscal Year Fiscal Report / Audit Report
- February/March……Work-Session & Report Analysis
- April……..Commissioner Revenue Memo
- May……..Budget Message / Capital Improvement Plan
- September……..End of Fiscal Year Report
- December……..Strategic Plan Update

Prioritizing Communication

FY 25-26 Performance Overview

Completion of EMS Base #1 & Headquarters	Completion of Animal Services Building	Completion Courthouse Renovation Project	HRC Renovation Project Kick Off & Design
Reduced Tax Rate	Reduced Environmental Health Turn-around Time from 12 weeks to 30 Days	In House Tax Revaluation Project	Public Safety Strategic Plan • Improved Law Enforcement Staffing Ratios • Reduced EMS & E-911 Response Times • Increased Commercial Fire Inspection Rates
Eliminated backlog of 300 DSS child welfare cases	Vertical Integration Foster Care Project	Launched BEAR Team Recovery echosystem expansion	Maintained Strong Human Capital Metrics

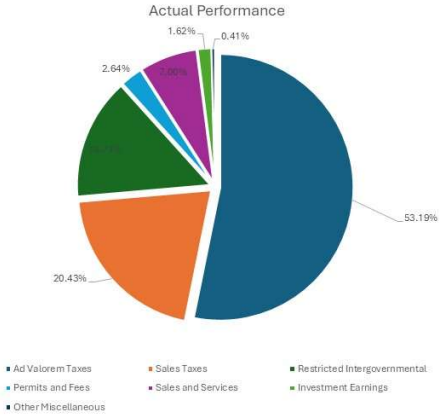
FY 25-26 Commissioner Strategic Plan

FOCUS AREA 4: FISCAL STEWARDSHIP

Pursuit of the high-performing organization model that ensures high quality, transparent and efficient use of public resources.

1. Current Year Financial Performance
2. Debt Portfolio
3. Fund Balance & Key Ratios

FY 25-26 General Fund



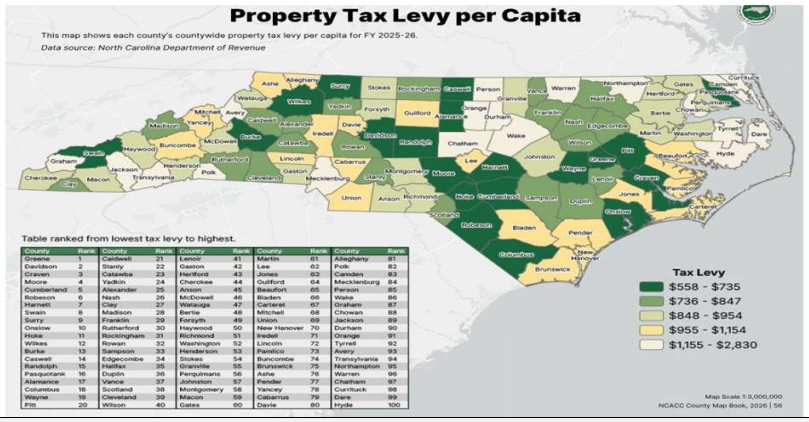
24-25 General Fund Revenue
$113,877,826

(+) .92%

25-26 General Fund Revenue
$114,920,468

FY 25-26 Performance Overview

Burke	$689	13th
Avery	$1,466	93rd
Alexander	$765	25th
Caldwell	$737	21st
Catawba	$753	23rd
Rutherford	$793	30th
Watauga	$864	47th



FY 25-26 Performance Overview

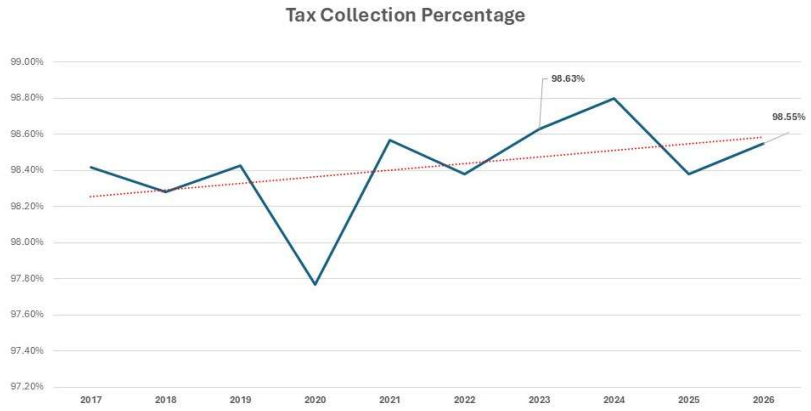
BURKE COUNTY, NORTH CAROLINA
Principal Property Tax Payers

Taxpayer	Type of Business	Assessed Valuation	Rank	Percentage of Total Vaulation
Duke Energy Corp	Utility	$ 234,787,781	1	2.06%
Continental Automotive Systems	Manufacturing	121,333,412	1	1.06%
Blue Ridge Healthcare Systems	Healthcare	89,853,273	1	0.79%
Leviton Manufacturing Co LLC	Manufacturing	63,578,366	1	0.56%
Rutherford Electric Membership Corp	Utility	49,395,002	1	0.43%
SGL Carbon LLC	Manufacturing	40,525,703	1	0.36%
Gerresheimer Glass, Inc.	Manufacturing	39,749,699	1	0.35%
Matrix Packaging	Manufacturing	38,784,429	1	0.34%
CCHU Morganton LLC	Real Estate	36,669,009	1	0.32%
RCG-MORGANTON PM, LLC	Manufacturing	36,552,211	1	0.32%
Totals		$ 751,228,885		6.59%

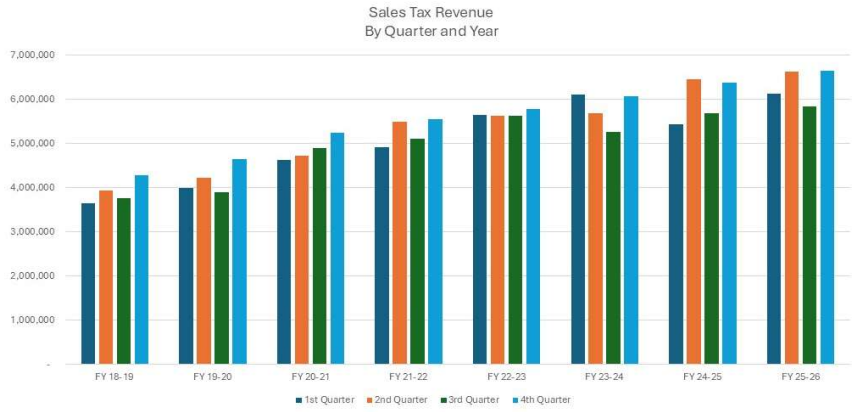
Source: Burke County Tax Department

Total Value……$ 751,228,885 (6.59%)
Total Revenue……$ 4,131,758 (3.65 Cents)
1 Penny = $1,130,509

FY 25-26 Performance Overview



FY 25-26 Performance Overview



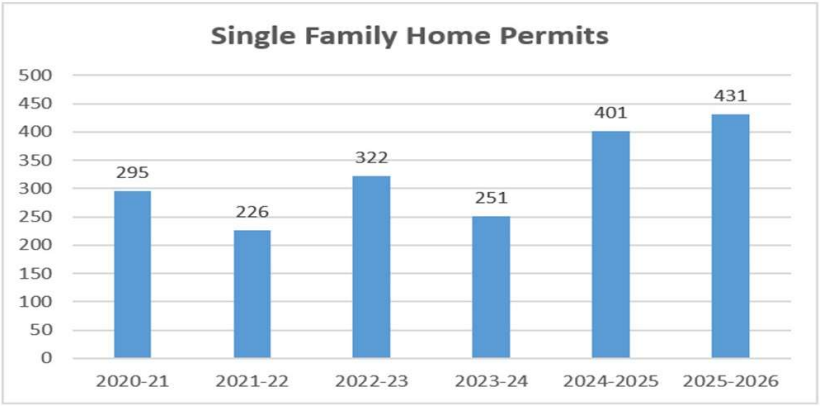
FY 25-26 Performance Overview



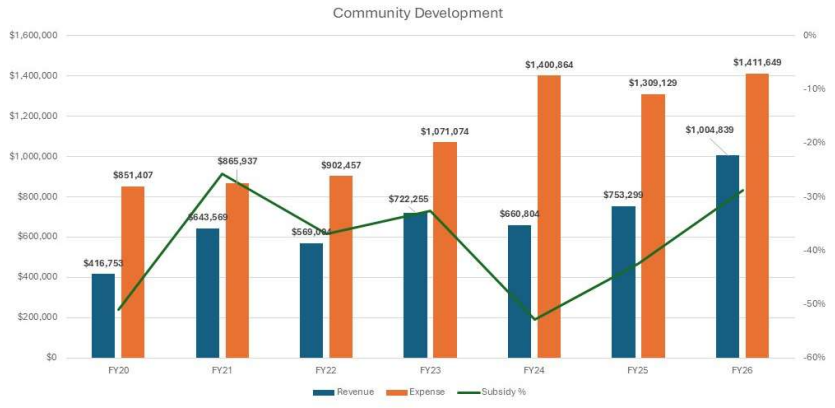
FY 25-26 Performance Overview



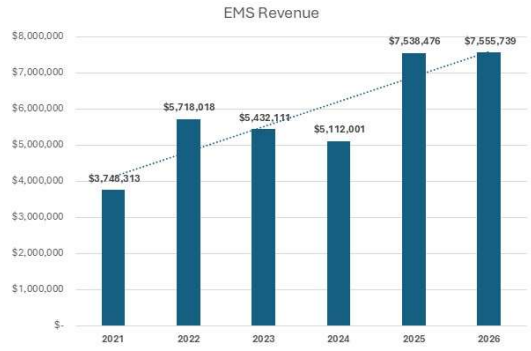
FY 25-26 Performance Overview

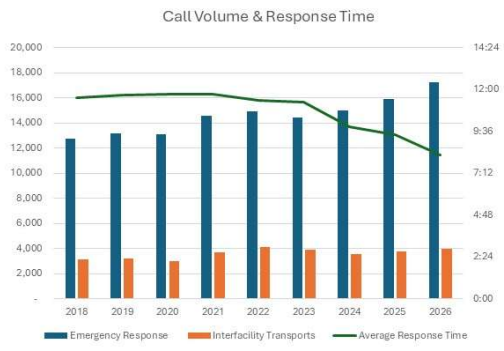


FY 25-26 Performance Overview



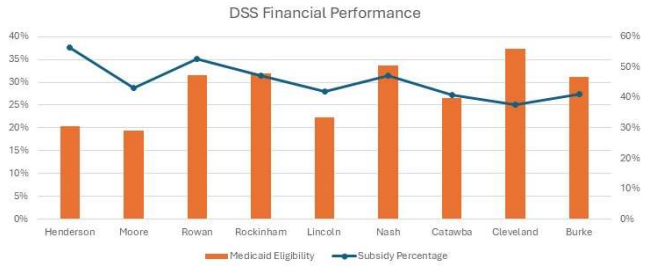
FY 25-26 Performance Overview



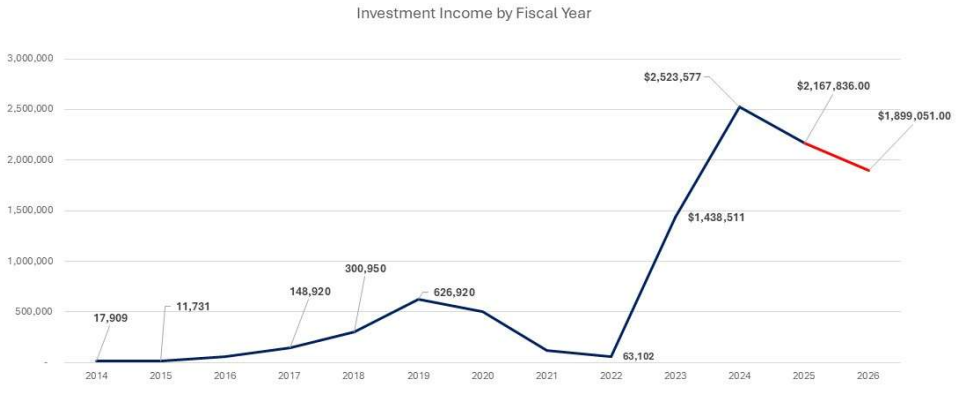


FY 25-26 Performance Overview

	2024-2025	2025-2026	$ Variance	% Variance
Total Revenue	$ 12,785,527	$ 14,947,889	$ 2,162,362	16.9%
Total Expense	$ 21,595,944	$ 23,822,973	$ 2,227,029	10.3%
Subsidy	$ (8,810,417.00)	$ (8,875,084.00)		
Subsidy %	-41%	-37%		



FY 25-26 Performance Overview

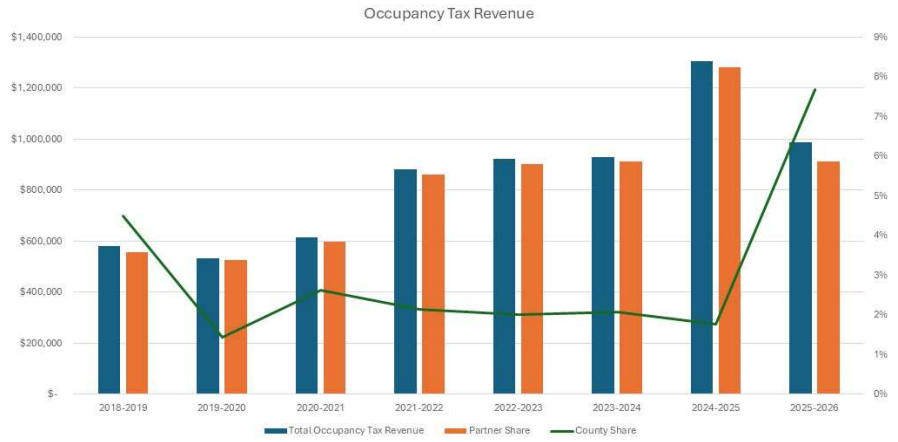


FY 25-26 Performance Overview

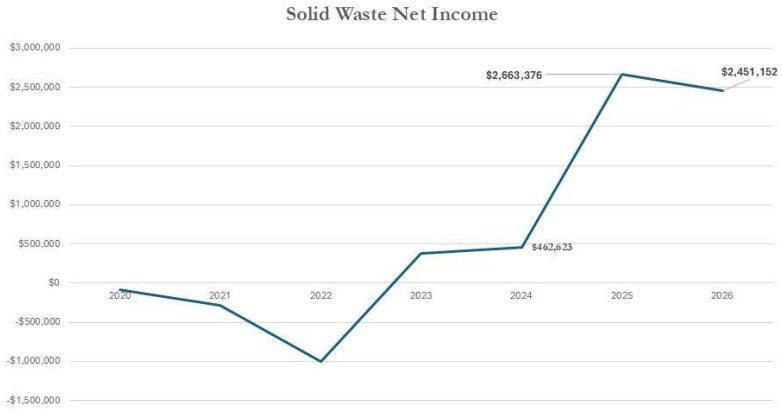
Current & Active Management

- 26 Active Grants
- $6.5M

FY 25-26 Performance Overview



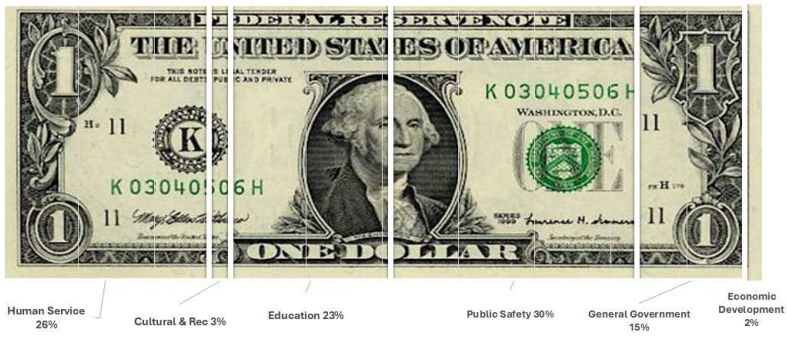
FY 25-26 Performance Overview



FY 25-26 Performance Overview



FY 25-26 Performance Overview



FY 25-26 Performance Overview

Department	FY 23	FY 24	FY 25	FY 26
Detention Center	$5,749,295	$6,430,034	$6,102,443	$6,505,862
Sheriff's Department	$8,334,000	$9,415,974	$11,150,569	$12,247,442
Emergency Medical Services / EM	$7,713,065	$8,639,608	$10,689,319	$9,949,515
Fire Marshal's Office	$428,075	$563,759	$639,275	$621,837
E-911/Communications	$2,625,355	$3,065,732	$3,131,803	$3,198,558
Total Public Safety	$24,849,790	$28,115,107	$31,713,409	$32,523,214

FY 25-26 Performance Overview



FY 25-26 Performance Overview



FY 25-26 Performance Overview

Experience Summary	2024-25	2025-26	Δ from Prior
Net Paid Claims	$6,411,426	$7,646,085	19.3%
Actual Net Cost	$7,775,878	$9,122,049	17.3%
FIE	$7,517,970	$8,161,790	
Net Position to FIE	103.4%	111.8%	8.3%
Gross Rx Claims to Total Net Claims	43.1%	44.1%	
Net Claims PEPY	$9,362	$11,048	18.0%
Average Employees	685	692	1.1%

Observations

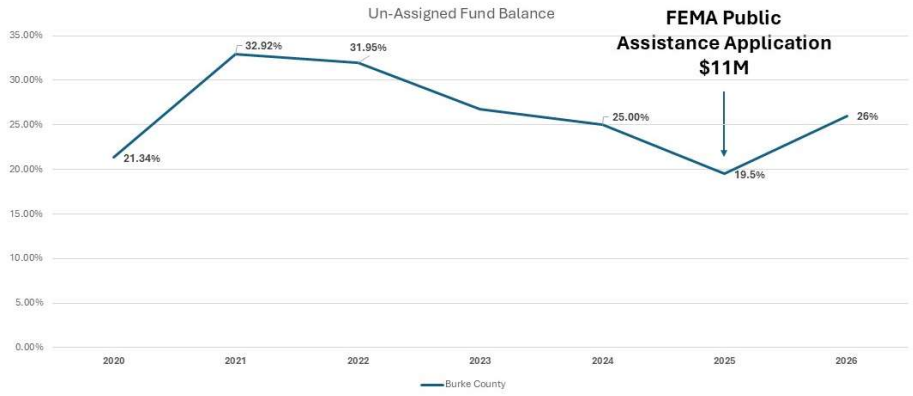
For the current experience period of Jul 1, 2025 to Jun 30, 2026, the group is currently performing unfavorably based on the following:

- Claims net of amounts over the SSL increased 19.3% over the prior year. This is above the medical trend of 10%.
- Prescription drug claims currently account for 44.1% of total claims. This is higher than average.
- There are several large claimants over $62,500, making up 40.5% of the total claims. Typically, high cost claimants make up 20% to 35% of total claims.
- Average number of employees has increased by 1.1% compared to the prior year.

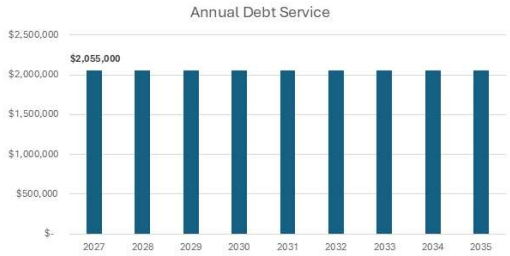
Large Claimants	2024-25	2025-26
Number of Large Claimants (>$62,500)	22	31
Total Paid for Large Claimants (>$62,500)	$2,696,514	$4,084,045
Claimants Over SSL (>$125,000)	8	13
Total Paid Over SSL (>$125,000)	$433,122	$829,651

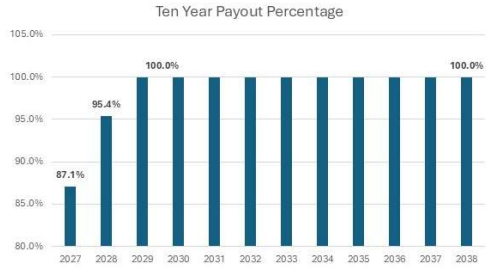
Note: Omits aggregating specific, if applicable.

FY 25-26 Performance Overview



FY 25-26 Performance Overview





FY 25-26 Performance Overview

Total Debt Outstanding	$ 23,600,000		
Debt Item	**Amount**	**Annual Debt Service (P&I)**	**Payoff Date**
County Jail	$ 11,600,000	$ 1,606,750	2037
Total County Debt	$ 11,600,000	$ 1,606,750	
Mountain View Elementary	$ 12,000,000.00	$ 1,646,938.00	2038
Total School Debt	$ 12,000,000.00	$ 1,646,938.00	

Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To accept the report as presented.

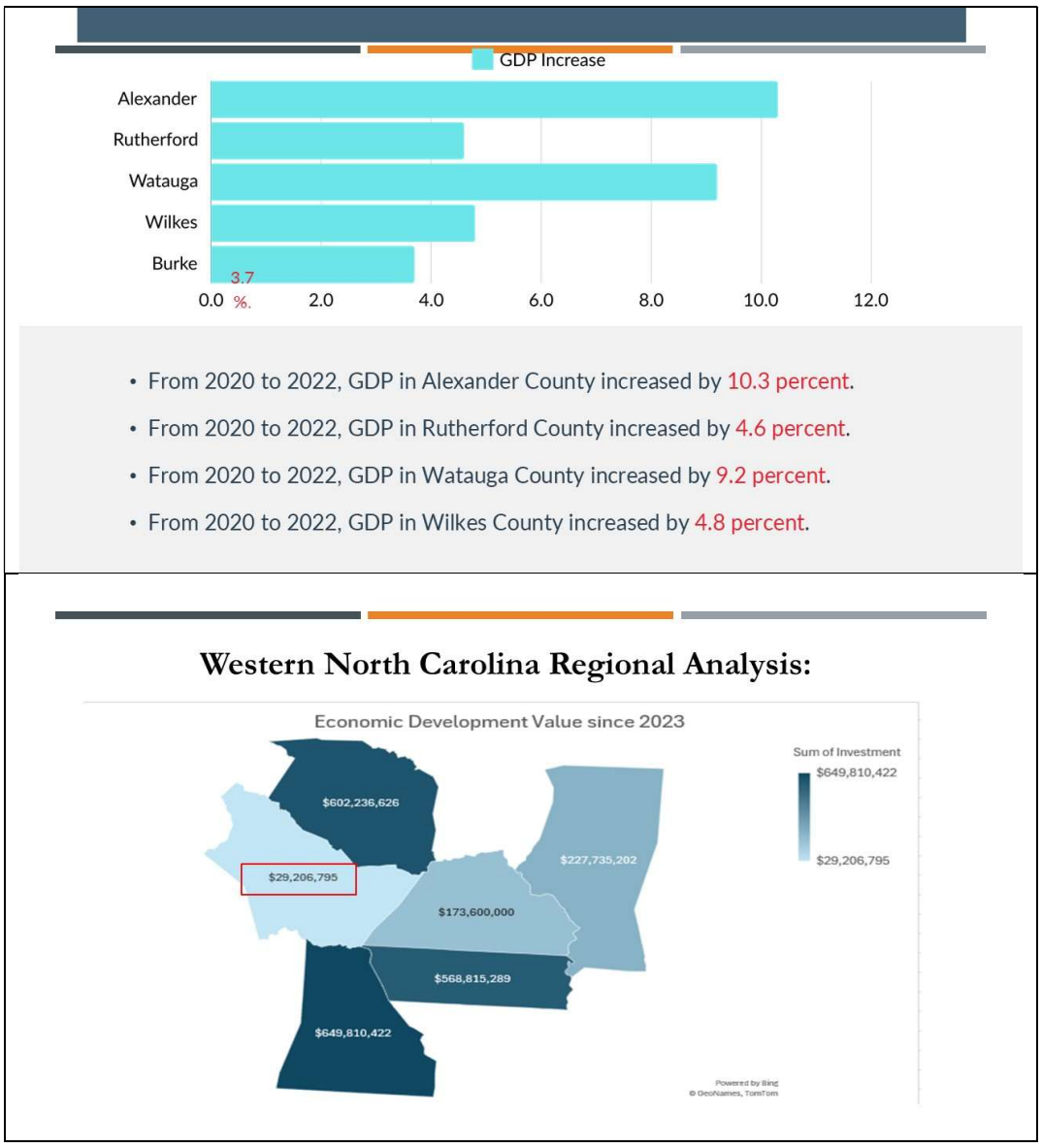
RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

SCHEDULED PUBLIC HEARINGS

CM -ECONOMIC DEVELOPMENT INCENTIVE- PROJECT ICE BEAR & PUBLIC HEARING AT 6:00 P.M.

Brian Epley, County Manager, provided an overview of the importance of economic development for the County as follows:





Brandon Ruppe, President & CEO, BDI, presented the following economic development incentive for consideration:

This space is intentionally left blank.

BDI
BURKE DEVELOPMENT INCORPORATED

Project Ice Bear

Project	Site	Jobs	CAPEX	Average Wage	Confidence	Urgency
Ice Bear	Hickory Airport	37	$16,955,539	$64,716	High	High

- Family-owned manufacturing company considering Hickory Airport for the construction of a new 60,000 SF facility in Hickory-Burke County.
- Project is competitive with alternate location in Mississippi.





BDI
BURKE DEVELOPMENT INCORPORATED

Project Ice Bear

Project	Site	Jobs	CAPEX	Average Wage	Confidence	Urgency
Ice Bear	Hickory Airport	37	$16,955,539	$64,716	High	High

YEARS	NET NEW INVESTMENT (Cumulative)	40% of the $0.555 tax rate for 3 years
1	$ -	$ -
2	$ 5,900,000.00	$ 13,098.00
3	$ 16,455,539.00	$ 36,531.30
4	$ 16,955,539.00	$ 37,641.30
TOTAL	**$ 16,955,539.00**	**$ 87,270.59**

*For illustration purposes only. Grant payments will be made based on actual taxes paid on net new investment. Illustration does not factor in depreciation.

Questions

Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 7:49 p.m. The public hearing notice was published in *the News Herald* on September 10 and September 17, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on September 10, 2026. There being no one present to address the Board, the public hearing was closed at 7:49 p.m. Chairman Brittain called for a motion.

Motion: To approve the proposed Economic Development Incentive Package for Project Ice Bear pursuant to N.C.G.S. § 158.7.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

RECESS OF THE MEETING

Chairman Brittain called for a brief recess of the meeting at 7:50 p.m., and the meeting resumed at 8:00 p.m.

INFORMAL PUBLIC COMMENTS

Chairman Brittain opened the floor for public comments and asked speakers to limit their comments to three (3) minutes.

Regina Lafferty requested clarification regarding the County's enforcement of junked vehicle ordinances. Ms. Lafferty described a 2014 incident in which she stated she was advised that two (2) vehicles on her property would be towed, although she maintained that both were operable and one (1) was properly tagged and insured. She contrasted that experience with a complaint she filed in July concerning approximately 20 allegedly inoperable or unlicensed vehicles on another property that she stated remained there approximately two (2) months later. Ms. Lafferty expressed concern regarding consistency in enforcement and requested clarification of the criteria for determining whether a vehicle is considered junked. Chairman Brittain advised that the County would follow up with her regarding the matter.

Alice Halstead expressed opposition to the County's use of Flock cameras, citing concerns regarding mass surveillance, data retention and sharing, privacy, and Fourth Amendment protections. She referenced actions taken or considered by other jurisdictions and elected officials regarding automated license plate reader systems. Ms. Halstead urged the Board to remove the cameras, decline future funding for Flock or similar surveillance systems, and publicly state its position on the cameras within 10 days.

Stacey Johnson spoke in opposition to the U.S. Forest Service's proposed rescission of the Roadless Rule. Speaking as a County resident and Lake James Environmental Association Board member, she expressed concern that rescinding the rule could adversely affect forest resources, recreational opportunities, and water quality in local streams, rivers, and Lake James. Ms. Johnson referenced a letter and proposed resolution previously provided by the Association to the Board and requested that the Board consider formally expressing opposition to rescinding the Roadless Rule.

Kimberly Clark, representing Hochoka Retreat Center, provided the Clerk with a packet of materials and addressed an ongoing dispute with the County concerning a property tax exemption request and a tiny house. Ms. Clark stated that the packet included exemption forms and compliance documentation for 2024–2026, as well as a settlement demand letter. She requested the County's assistance in resolving the outstanding exemption matter and litigation, in addition to expressing concerns regarding associated legal expenses. Chairman Brittain stated that the Board could not respond during public comment or discuss ongoing legal matters and would continue working with the County Attorney.

Blake Morgan, representing the future development and planning of Hochoka Retreat Center, addressed the organization's property tax exemption request and development of affordable tiny houses. Mr. Morgan expressed concerns regarding the County's communication and handling of the matter following the filing of litigation in 2024 and stated that Hochoka seeks a collaborative resolution. He reported that three (3) tiny houses are currently situated on the property and

requested that the County designate an administrative liaison to work with the organization on its outstanding tax exemption and development matters.

Marsha Love, a Hochoka Board member, addressed the organization's ongoing legal and property tax exemption matters. She stated that Hochoka's attorney submitted eight (8) questions to the County Attorney in August that she believes remain unanswered and requested clarification regarding the County's treatment of its low-to-moderate-income housing exemption request, including prior tax years. Ms. Love emphasized that Hochoka seeks to resolve the litigation and requested guidance regarding what is required to reach a final tax determination. Following comments by Commissioner Stroud, Will Sparks, Wilson, Lackey, Rohr & Hall P.C., advised the Board not to comment on the ongoing legal matter during public comment.

Monique Presson, a social worker speaking on behalf of Hochoka, spoke about the need for housing and therapeutic services for foster children, particularly in rural communities, and expressed support for Hochoka's tiny homes with wraparound services. She also addressed the organization's ongoing dispute with the County, expressing concern regarding associated legal expenses and stating that questions submitted to the County Attorney remain unanswered. Ms. Presson requested that the County provide answers to those questions to assist in resolving the matter.

Sandy Kelly, speaking on behalf of Hochoka, addressed the organization's ongoing property tax exemption and legal matters. She questioned how the County classifies Hochoka's tiny houses for tax purposes and stated that exemption forms had been filed in 2024 and 2025. Ms. Kelly expressed concern regarding continued legal expenses and requested that the County resolve the low-to-moderate-income tax exemption issue and agree to a settlement by October 5.

Bethany Seagle spoke on behalf of Hochoka and described her positive experience with its farm and equine services. She addressed a public records request submitted by Hochoka for legal billing and disbursement records associated with its case and requested clarification regarding whether additional steps are required and when the records can be expected. Ms. Seagle also reiterated the organization's request for direct responses to the eight (8) questions previously submitted to the County Attorney.

Brandon Brock, a resident of one of Hochoka's tiny homes, spoke in support of the organization and described the assistance he and his wife received after losing their home to a fire. He stated that Hochoka helped them obtain housing, food and other resources and provided opportunities to participate in equine activities and construct their own tiny home. Mr. Brock described the positive impact these services have had on his family and asked the Board to assist Hochoka.

Billy Sutton, a person who resides near Hochoka, spoke in support of the organization and described her positive experiences visiting the property. She praised Hochoka's work of rescuing animals and assisting individuals in need of housing and other support, describing the organization as a place of hope and emphasizing its impact on people's lives.

Christi Eley spoke in support of Hochoka and its animal-assisted therapy, retreats, and tiny home residents. She expressed concern that the ongoing legal matter has diverted time and resources from the organization's work and requested that the matter be resolved so Hochoka can focus on its services.

There being no one else present to address the Board, Chairman Brittain closed this portion of the meeting.

RESULT:	**NO ACTION TAKEN**

CONSENT AGENDA
At the request of the Board, Brian Epley, County Manager, reviewed the following 12 items on the consent agenda, which were approved by a single motion. Upon advice from Wil Sparks, Wilson, Lackey, Rohr & Hall P.C., the Board first considered Commissioner Burns' participation in the vote due to his absence from the pre-agenda meeting at which the items were presented.

Motion: To recuse Commissioner Burns from the vote on the Consent Agenda, due to his absence from the pre-agenda meeting where the materials were presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

C-PACE - COMMERCIAL PROPERTY ASSESSED CAPITAL EXPENDITURES
The North Carolina Commercial Property Assessed Capital Expenditure (C-PACE) Program allows owners of qualifying commercial property to obtain long-term financing from private capital providers for certain qualifying improvements up to 35% of the value of the property. Qualifying improvements include energy efficiency, renewable energy, resiliency, and water conservation, as well as improvements made to address safe drinking water.

Motion: To receive the C-PACE presentation as given and adopt Resolution No. 2026-18, intent to participate, and schedule a public hearing for October 19, 2026.

RESULT:	**APPROVED & ADOPTED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

Resolution No. 2026-18 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION DECLARING INTENT OF BURKE COUNTY, NORTH CAROLINA TO PARTICIPATE IN THE COMMERCIAL PROPERTY ASSESSED CAPITAL EXPENDITURE (C-PACE) PROGRAM

WHEREAS, Article 10B of Chapter 160A of the General Statutes of North Carolina, as amended (the “C-PACE Act”), authorizes the establishment of a statewide commercial property assessed capital expenditure (C-PACE) program (the “C-PACE Program”) that local governments may voluntarily join; and

WHEREAS, the C-PACE Act authorizes the North Carolina Department of Commerce (the “Program Sponsor”) to oversee the C-PACE Program and requires the Economic Development Partnership of North Carolina, Inc., a North Carolina nonprofit corporation (the “Statewide Administrator”), to administer the C-PACE Program and, in support thereof, provide certain administrative services described in N.C. Gen. Stat. § 160A-239.14; and

WHEREAS, the C-PACE Act and C-PACE Program permit willing owners of commercial, industrial, or agricultural real property, or residential real property with five or more dwelling units located in the jurisdictional boundaries of participating local governments ("Qualifying Commercial Property") to obtain direct financing ("C-PACE Financing") from a "capital provider" (as further defined in N.C. Gen. Stat. § 160A-239.12(1), "Capital Provider") for "qualifying improvements" (as further defined in N.C. Gen. Stat. § 160A-239.12(14), "Qualifying Improvements") approved by the Program Sponsor, including energy efficiency measures, resiliency measures, renewable energy measures, and water conservation measures; and

WHEREAS, under the C-PACE Act, C-PACE Financing shall be secured by a (a) voluntary assessment imposed on Qualifying Commercial Property by a local government for the total amount of such financing (the "C-PACE Assessment") and (b) lien on such Qualifying Commercial Property until the financing is paid in full (the "C-PACE Lien"); and

WHEREAS, Burke County, North Carolina, acting by and through its Board of Commissioners, desires to participate in the C-PACE Program and, in support thereof, adopt a resolution setting forth the items required by N.C. Gen. Stat. § 160A-239.15(a);

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Burke County, North Carolina, as follows:

Section 1. Burke County hereby authorizes (a) the C-PACE Program to operate within its jurisdictional boundaries and (b) the Statewide Administrator to provide the administrative services described in N.C. Gen. Stat. § 160A-239.14.

Section 2. Burke County intends to (a) authorize C-PACE Financing within the jurisdictional boundaries of Burke County, (b) authorize the imposition of C-PACE Assessments to secure repayment of C-PACE Financing, (c) assign the C-PACE Lien to Capital Providers providing C-PACE Financing and (d) delegate billing, collection, and enforcement duties for the C-PACE Assessment and C-PACE Lien to Capital Providers.

Section 3. The amount of any C-PACE Financing and related C-PACE Assessment repayment terms shall be pursuant to an agreement by and among Burke County, the Statewide Administrator, a "property owner" (as defined in the C-PACE Act, a "Property Owner") and Capital Provider (an "Assessment Agreement") and a financing agreement between a Property Owner and a Capital Provider in which a Property Owner agrees to repay a Capital Provider for the C-PACE Financing provided, including, but not limited to, any finance charges, fees, debt servicing, accrual of interest and penalties, and any terms relating to the treatment of prepayment and partial payment, and the billing, collection, and enforcement of the C-PACE Financing.

Section 4. County Manager shall, upon receipt from the Statewide Administrator of an approved project application for C-PACE Financing within the jurisdictional boundaries of Burke County, execute an Assessment Agreement, a Notice of C-PACE Assessment, and an Assignment of C-PACE Lien.

Section 5. Burke County shall be reimbursed by the Statewide Administrator for the actual and reasonable costs associated with the performance of the duties described in Section 4 hereof.

Section 6. A public hearing on the C-PACE Program will be held at 110 N Green St, Morganton, NC 28655, Door E, on October 19, 2026 at 6:00 pm.

Section 7. Nothing in this resolution shall be interpreted as authorizing the County to pledge, offer, or encumber its full faith and credit, and Burke County shall not pledge, offer, or encumber its full faith and credit in connection with any C-PACE Financing.

Section 8. Should any provision or provisions of this Resolution be declared invalid or unenforceable in any respect by final decree of any court of competent jurisdiction, the invalidity or unenforceability of any such provisions shall not affect the remaining provisions of such Resolution.

Section 9. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 10. This Resolution shall take effect upon its adoption.

* * * * * * *

ADOPTED AND APPROVED this 21st day of September, 2026.

* * * * * * *

I, Morgan Buchanan, Clerk to the Board of Commissioners for Burke County, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners of Burke County at a regular meeting duly called and held on September 21, 2026.

WITNESS my hand and the official seal of Burke County this 21 day of September, 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain
Burke County Board of Commissioners

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

CD- NC GREAT STATE TRAILS GRANT

Burke County was awarded two (2) Great Trails State Grants in August 2025 for trail development and expansion; the County has now received a grant agreement for the 1780 / Enclave project in the amount of $363,067. The project includes repairs to approximately 1.75 miles of existing trail in the 1780 neighborhood, approximately two (2) miles of new trail in the Enclave neighborhood, a new trailhead, signage, footbridges, neighborhood crossing improvements, and an engineered crossing of NC 126. The required $181,533 local match will be provided through $152,600 in hurricane repair funding from Foothills Conservancy and $28,933 from Duke Comprehensive Relicensing Allocation funding, with no County funds required for construction or repairs. Design and bid documents have been completed by Destination by Design, with the project anticipated to be advertised for bids in the coming month.

Motion: To approve the Great Trails State Grant Agreement for the 1780/Enclave project and authorize the Chairman to execute the agreement on behalf of Burke County.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

EM - APPROVAL OF LEPC BYLAWS

In North Carolina, the purpose and duties of Local Emergency Planning Committees (LEPCs) are aligned with federal and state regulations under the Emergency Planning and Community Right-to-Know Act (EPCRA). LEPCs focus on preparing for and responding to emergencies involving hazardous materials. Their responsibilities include:

- Developing Emergency Plans: LEPCs create and maintain emergency response plans for handling hazardous materials incidents. These plans are shared with local governments, responders, and the public.
- Community Right-to-Know: LEPCs ensure public access to information about hazardous chemicals stored, used, or released in the community, promoting transparency and safety awareness.
- Coordination: The committees coordinate with local governments, industry representatives, and emergency services to prepare for potential hazardous material incidents.
- Training and Exercises: LEPCs conduct training and simulations to test their emergency plans and improve response capabilities.
- Incident Reporting: LEPCs are responsible for receiving reports of hazardous materials releases and ensuring an appropriate response.

LEPCs are established in accordance with N.C.G.S. Chapter 166A, which outlines the broader framework for emergency management, and they work closely with state and local emergency management agencies to fulfill their duties.

Dominic Minor, Emergency Management Manager, has been working to update the bylaws for the Local Emergency Planning Committee (LEPC). Due to the large number of appointed seats, the committee has experienced ongoing difficulty obtaining a quorum. The proposed bylaws would reduce the number of seats to the minimum required by law in an effort to improve meeting attendance and quorum participation.

Due to a lack of quorum being achieved, the LEPC has been unable to formally approve the updated bylaws. However, the members who have been present at recent meetings have expressed support for the proposed changes. Mr. Minor requested that the Board of Commissioners approve the revised bylaws so they may take effect and allow the LEPC to more consistently achieve a quorum moving forward.

Motion: To approve the LEPC bylaws as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

911- BURKE COUNTY AND WPCC MOU FOR BACKUP 911 PSAP AND TELECOMMUNICATOR EDUCATION AND WORKFORCE TRAINING PROGRAM

Burke County Emergency Communications / 911 and Western Piedmont Community College (WPCC) propose two (2) Memoranda of Understanding to establish a shared facility supporting both emergency communications continuity and telecommunicator workforce development. The Backup Emergency Communications MOU establishes a Backup Public Safety Answering Point (PSAP) at WPCC to maintain 911 call-taking and dispatch capabilities during outages, evacuations, maintenance, technology disruptions, or other circumstances affecting the County's primary communications center.

The Telecommunicator Education and Workforce Training MOU establishes a partnership through which Burke County will provide dispatch equipment, technology resources, and operational expertise, while WPCC will provide faculty, program administration, student oversight, and facilities for telecommunicator training. The facility and certain equipment will serve both purposes. However, emergency operations of the Backup PSAP will take priority over instructional use whenever activation is necessary.

Motion: To approve the Memorandum of Understanding with Western Piedmont Community College for Backup Emergency Communications. Further, to approve the Memorandum of Understanding for Telecommunicator Education and Workforce Training and authorize the Chairman or County Manager to execute both agreements on behalf of Burke County.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

CLERK- REMOVAL FROM DEPARTMENT OF SOCIAL SERVICES ADVISORY BOARD
The following Department of Social Services Advisory Board members have requested to be removed from the board:

- Seat No. 1 — At Large — Ms. Nancy Wood
- Seat No. 3— At Large — Mr. John Day

Motion: To approve the removal of Seat No. 1—At Large: Nancy Wood and Seat No. 3—At Large: John Day from the Department of Social Services Advisory Board and thank them for their service to the community.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

CLERK - APPOINTMENT/REMOVAL FROM PARKS AND RECREATION ADVISORY BOARD
The following advisory board members have requested to be removed from the Parks and Recreation Commission:

- Mendell Derreberry, Seat No. 3, Drexel Elementary School District
- Scott Bollinger, Seat No. 8, Mull Elementary School District

An application has been received from Cody Reid for Seat No. 8, Mull Elementary School District, to complete the remainder of a term expiring March 31, 2027.

Motion: To remove Mendell Derreberry and Scott Bollinger from the Parks and Recreation Advisory Board. Further, to appoint Cody Reid to Seat No. 8- Mull Elementary School District with a term expiring March 31, 2027.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

CLERK- REAPPOINTMENTS AND REMOVAL FOR THE BURKE COUNTY PLANNING BOARD

The following board members have terms expiring on September 30, 2026:

- Seat No. 3 (East Burke) - Brian King (requests to be removed from the Burke County Planning Board)
- Seat No. 4 (West Burke)- Gregory Smith (requests to be reappointed)
- Seat No. 6 (West Burke)-Damion Patton (requests to be reappointed)
- Seat No. 7 (West Burke)- Joyce Counihan (requests to be reappointed)

Motion: To remove Brian King from the Burke County Planning Board. Further, to reappoint Greg Smith, Damion Patton, and Joyce Counihan for a 3-year term expiring September 30, 2029.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

CLERK- REAPPOINTMENTS AND REMOVALS FOR THE BURKE COUNTY BOARD OF ADJUSTMENTS

The following board members have terms expiring September 30, 2026:

- Seat No. 1 (East Burke)- Jennie Cook (has served the maximum terms allotted and will be removed)
- Seat No. 3 (West Burke)- James Wakefore (application received to be reappointed for a 3-year term
- Seat No. 5 (At-Large)- Joyce Counihan (application received to be reappointed for a 3-year term)
- Seat No. 6 (At-Large)- Ed Hallyburton (application received to be reappointed for a 3-year term)

Motion: To remove Virginia "Jennie" Cook from Seat No. 1, East Burke. Further to reappoint Seat No. 3—James Wakeford, Seat No. 5 — Joyce Couniham, and Seat No. 6 — Ed Hallyburton for a 3-year term expiring September 2029.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

CM- BUDGET AMENDMENT 4- GRANT AWARDS
This was a request to approve Budget Amendment No. 4 as presented.

Motion: To adopt Budget Amendment No. 4 recognizing funds from multiple grants as presented.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

Budget Amendment No. 4 reads as follows:

BUDGET AMENDMENT NO. 4
FY 26-27

BUDGET AMENDMENT NO. 4			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
100-46504-06-435200-	Duke Energy Grant	$25,000	
EXPENSES			
100-46504-10-585001-	Duke Energy Grant	$25,000	
Purpose: To recognize the grant awarded to Emergency Management from Duke Energy for needed repairs to the rescue boat and the purchase of a drone.			
REVENUES			
100-46503-06-433100	Duke Energy Grant	$10,000	
EXPENSES			
100-46503-10-586001-	Duke Energy Grant	$10,000	
Purpose: To recognize the grant awarded to the Fire Marshal's Department from Duke Energy for specialized cameras to assist in fire investigations.			
REVENUES			
100-54502-06-435200-	Meals on Wheels Donation	$100,000	
EXPENSES			
100-54502-20-586000-	Meals on Wheels Grant	$100,000	
Purpose: To recognize the grant awarded to Senior Services by the regional Meals on Wheels organization to provide additional dollars for congregate and home-delivered meals.			
REVENUES			
100-55500-01-435200-	ARSL Scholarship	$1,500	
EXPENSES			
100-55500-25-551501-	Library Travel and Training	$1,500	

Purpose: To recognize the grant awarded to Page Anderson in the Library Department by the Library of NC. The funds are for hotel and other related travel costs for the 2026 ARSL Conference.			
REVENUES			
100-46000-01-435202-	BJA Edward Byrne JAG	$11,979	
EXPENSES			
100-46000-10-586002-	Grant Expense	$11,979	
Purpose: To recognize the grant awarded to the Sheriff's Office by the Office of Justice Programs, Bureau of Justice Assistance, Edward Byrne Memorial Justice Assistance Grant program. The grant is to replace the existing courthouse security metal detector due to declining reliability and performance.			
REVENUES			
100-46000-01-435200-	Governors Crime Commission	$101,519	
EXPENSES			
100-46000-10-586000-	Software Grant	$101,519	
Purpose: To recognize the grant awarded to the Sheriff's Office by the NC Governor's Crime Commission to provide funding for specialized software to assist with criminal investigation.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 21st day of September 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain
Burke County Board of Commissioners

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

CM- BUDGET AMENDMENT NO. 5 CAPITAL IMPROVEMENTS
This was a request to approve Budget Amendment No. 5 to transfer funds from the Capital Improvement Fund into the General Fund and to execute various planned projects. The project breakdown is as follows: $45,000 for networking equipment in the Emergency 911 center, $36,000 for HVAC replacements at the Foothills Higher Education Center, $240,000 for replacement of public safety radio equipment, and $116,300 for back indexing of the Register of Deeds Records.

Motion: To adopt Budget Amendment No. 5 for Capital Improvements as presented.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

Budget Amendment No. 5 reads as follows:

BUDGET AMENDMENT NO. 5
FY 26-27

BUDGET AMENDMENT NO. 5			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
100-00000-11-439410-	Transfer from Capital Reserve	$116,300	
EXPENSES			
410-00000-55-595100-	Transfer to General Fund	$116,300	
410-00000-05-599999-	Project Set Aside		$116,300
100-43000-05-534010-	Technology Services	$116,300	
Purpose: To transfer funds from the capital reserve for the Register of Deeds back-indexing project.			
REVENUES			
100-00000-11-439410-	Transfer from Capital Reserve	$285,000	
EXPENSES			
410-00000-55-595100-	Transfer to General Fund	$285,000	
410-00000-05-599999-	Project Set Aside		$285,000
100-44500-05-575000	Technology Services	$285,000	
Purpose: To transfer funds from the capital improvement fund to the general fund, to purchase 911 networking equipment ($45,000) and public safety radios ($240,000)			
REVENUES			
100-00000-11-439410-	Transfer from Capital Reserve	$36,000	
EXPENSES			
410-00000-55-595100-	Transfer to General Fund	$36,000	
410-00000-05-599999-	Project Set Aside		$36,000
400-45000-05-542501	CIP - HVAC	$36,000	
Purpose: To transfer funds from the capital improvement fund to the building fund, to complete a planned HVAC replacement project.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 21st day of September 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

CM- BUDGET AMENDMENT NO. 6- NC DHHS FUNDS
This was a request to approve Budget Amendment No. 6, which recognizes funds from NC Department of Health and Human Services to be used in a variety of programs.

Motion: To adopt Budget Amendment No. 6 for NC DHHS funds as presented.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

Budget Amendment No. 6 reads as follows:

BUDGET AMENDMENT NO. 6
FY 26-27

BUDGET AMENDMENT NO. 6			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
100-52000-01-434628	Links Special Funds	$34,200	
10-52000-01-433440	DSS Administrative Grant	$36,495	
EXPENSES			
100-52120-20-554000	Links Payments	$34,200	
100-52070-20-554000	Child Welfare Essential Services	$36,495	
Purpose: To recognize additional funding from the state to support the Links Program, which is for clients ages 18-21 in foster care. Funding will be utilized to award direct payments to clients for items including school supplies and other essential needs. Funding is also being provided for Child Welfare essential services, which will be used to meet unmet needs for children in foster care. Further, to budget additional revenue received from the state.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 21st day of September 2026.

/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

CM - BUDGET AMENDMENT NO. 7- MISC. REVENUE BUILDING AND GROUNDS
Budget Amendment No. 7 falls under the Community Advancement focus area. The purpose of this amendment is to recognize a citizen contribution that will be used to mitigate a current code enforcement violation.

Motion: To adopt Budget Amendment No. 7 as presented.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jeffrey C. Brittain, Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, and Mike Stroud
RECUSED:	Randy Burns

Budget Amendment No. 7 reads as follows:

BUDGET AMENDMENT NO. 7
FY 26-27

BUDGET AMENDMENT NO. 7			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
400-00000-00-438000	Miscellaneous Revenue	$29,000	
EXPENSES			
400-45000-05-559000	Contracted Services	$29,000	
Purpose: The purpose of this amendment is to recognize a citizen contribution that will be used to mitigate a current code enforcement violation.			
A copy of these amendments shall be furnished to the Budget Officer and the Finance Officer of the County to be kept on file for direction in the disbursement of funds.			

Adopted this 21st day of September 2026.

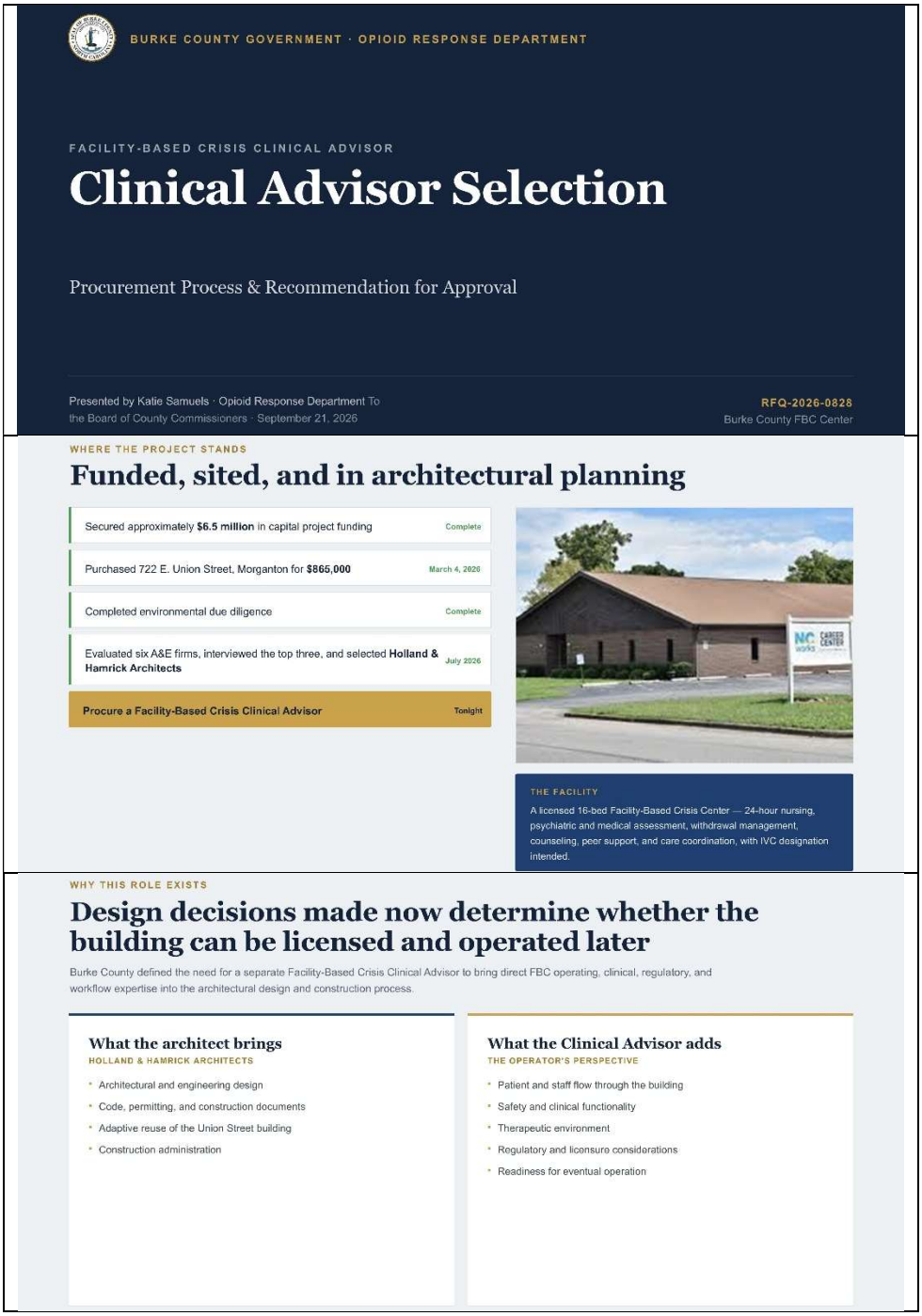
/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

Attest:

/s/: Morgan Buchanan
Morgan Buchanan
Clerk to the Board of Commissioners

ITEMS FOR DECISION

OPIOID- RFQ FACILITY-BASED CRISIS CLINICAL ADVISORY SELECTION
Dr. Katie Samuels, Opioid Response Director, presented the recommended firm to serve as Clinical Advisor for the County's new Facility-Based Crisis (FBC) Center as follows:



HOW THE ADVISOR WAS SOLICITED

An open, qualifications-based solicitation

RFQ-2026-0828 sought an experienced behavioral health professional or organization to serve as the County's FBC subject-matter expert during planning, design, and construction.

Aug 7
RFQ Opened
Advertised publicly for the Facility-Based Crisis Clinical Advisor role

Aug 28
Initial Deadline
2:00 p.m. — two Statements of Qualifications received

Sept 4
Extended Deadline
Reopened one additional week to broaden competition — no additional proposals received

Tonight
Recommendation
Approval to begin scope and fee negotiations

STATEMENT OF QUALIFICATIONS RECEIVED

Phoenix Counseling Center

STATEMENT OF QUALIFICATIONS RECEIVED

Recovery Innovations, Inc.

WHAT THE PANEL SCORED

Six criteria, 100 points

Published in the RFQ Five independent evaluators

40	**Direct Facility-Based Crisis operational experience**	Has the respondent actually operated an FBC?
20	**Proposed Clinical Advisor**	Qualifications and availability of the named individual
15	**Understanding of the Burke County project**	Grasp of this site, this community, and this scope
10	**North Carolina regulatory and licensure experience**	DHSR rules, service definitions, current NC practice
10	**Healthcare facility planning & design collaboration**	Track record working alongside design teams
5	**References**	

WHO EVALUATED THE SUBMISSIONS

A five-member independent panel

Each panelist reviewed and scored both Statements of Qualifications independently, using the 100-point criteria established for the procurement.

Burke County Government
PROJECT SPONSOR & OWNER

Katie Samuels
Opioid Response Director

Hugh Sandoe
Burke County Government

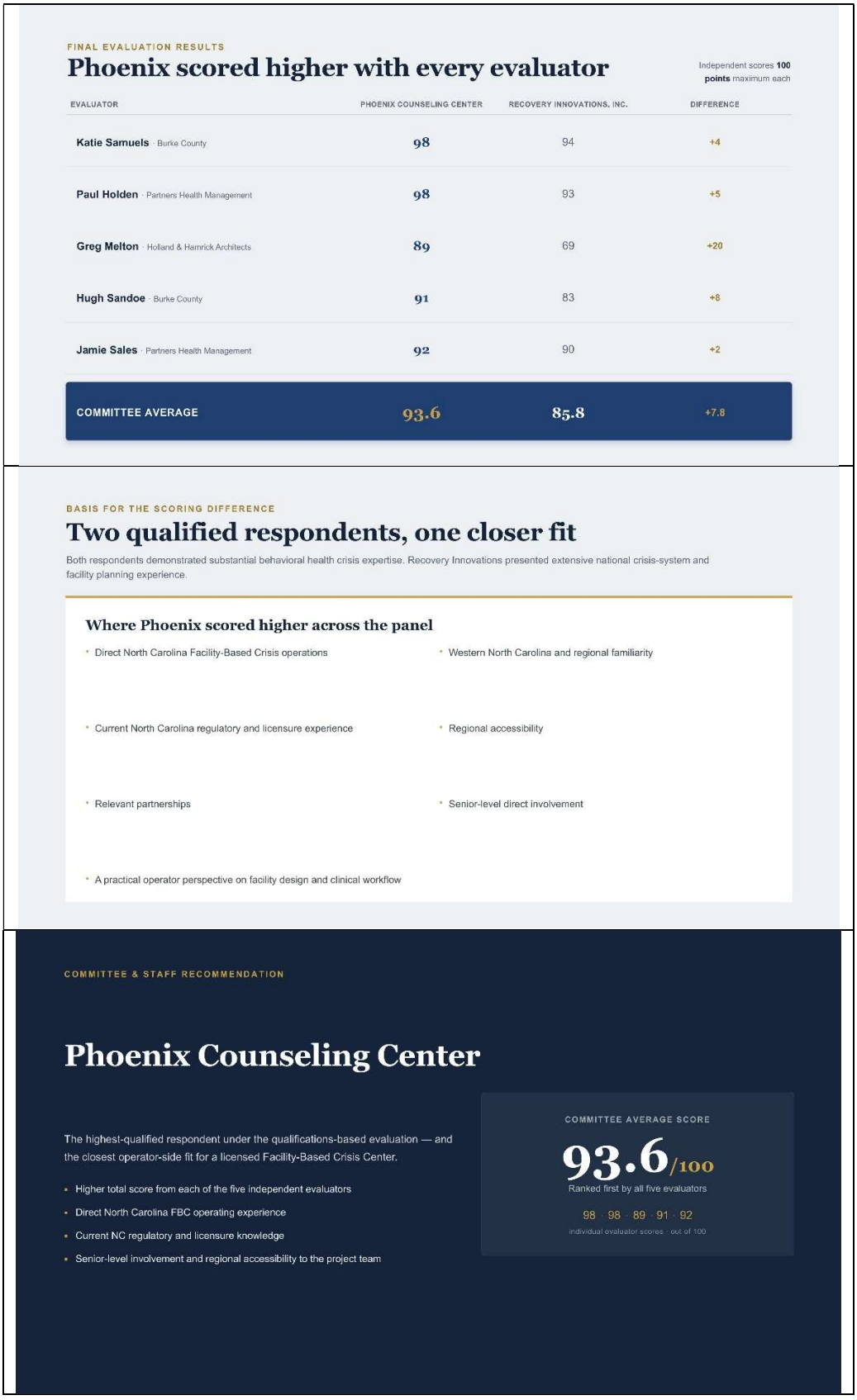
Partners Health Management
BEHAVIORAL-HEALTH MANAGING ORGANIZATION

Paul Holden
Partners Health Management

Jamie Sales
Director, Network Operations

Holland & Hamrick Architects
PROJECT ARCHITECT

Greg Melton
Holland & Hamrick Architects



FINAL EVALUATION RESULTS

Phoenix scored higher with every evaluator

Independent scores **100 points** maximum each

EVALUATOR	PHOENIX COUNSELING CENTER	RECOVERY INNOVATIONS, INC.	DIFFERENCE
Katie Samuels · Burke County	98	94	+4
Paul Holden · Partners Health Management	98	93	+5
Greg Melton · Holland & Hamrick Architects	89	69	+20
Hugh Sandoe · Burke County	91	83	+8
Jamie Sales · Partners Health Management	92	90	+2
COMMITTEE AVERAGE	93.6	85.8	+7.8

BASIS FOR THE SCORING DIFFERENCE

Two qualified respondents, one closer fit

Both respondents demonstrated substantial behavioral health crisis expertise. Recovery Innovations presented extensive national crisis-system and facility planning experience.

Where Phoenix scored higher across the panel

- Direct North Carolina Facility-Based Crisis operations
- Western North Carolina and regional familiarity
- Current North Carolina regulatory and licensure experience
- Regional accessibility
- Relevant partnerships
- Senior-level direct involvement
- A practical operator perspective on facility design and clinical workflow

COMMITTEE & STAFF RECOMMENDATION

Phoenix Counseling Center

The highest-qualified respondent under the qualifications-based evaluation — and the closest operator-side fit for a licensed Facility-Based Crisis Center.

- Higher total score from each of the five independent evaluators
- Direct North Carolina FBC operating experience
- Current NC regulatory and licensure knowledge
- Senior-level involvement and regional accessibility to the project team

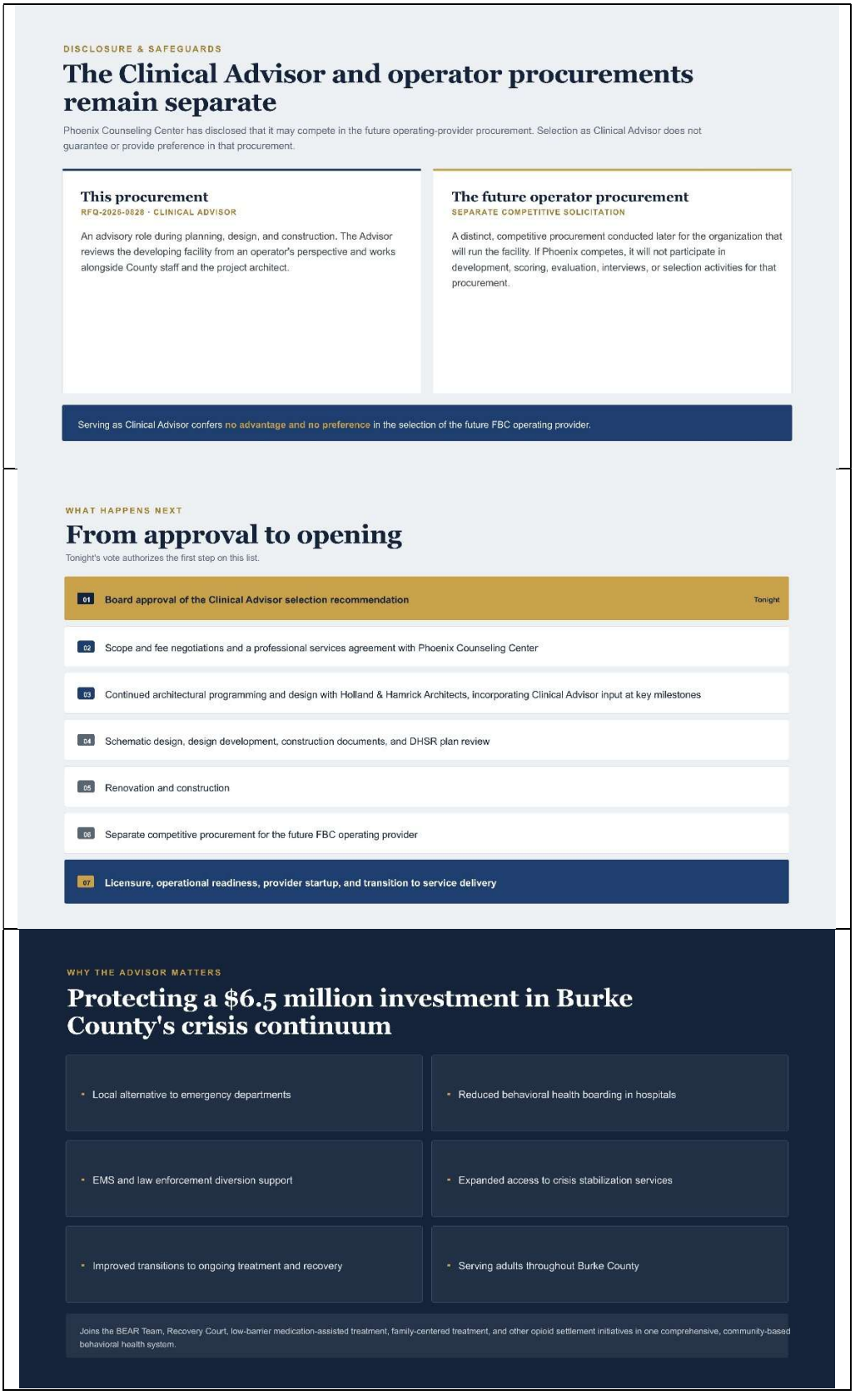
COMMITTEE AVERAGE SCORE

93.6/100

Ranked first by all five evaluators

98 · 98 · 89 · 91 · 92

individual evaluator scores · out of 100


DISCLOSURE & SAFEGUARDS
The Clinical Advisor and operator procurements remain separate
Phoenix Counseling Center has disclosed that it may compete in the future operating-provider procurement. Selection as Clinical Advisor does not guarantee or provide preference in that procurement.
This procurement
RFQ-2026-0828 · CLINICAL ADVISOR
An advisory role during planning, design, and construction. The Advisor reviews the developing facility from an operator's perspective and works alongside County staff and the project architect.
The future operator procurement
SEPARATE COMPETITIVE SOLICITATION
A distinct, competitive procurement conducted later for the organization that will run the facility. If Phoenix competes, it will not participate in development, scoring, evaluation, interviews, or selection activities for that procurement.
Serving as Clinical Advisor confers no advantage and no preference in the selection of the future FBC operating provider.
WHAT HAPPENS NEXT
From approval to opening
Tonight's vote authorizes the first step on this list.
01 Board approval of the Clinical Advisor selection recommendation Tonight
02 Scope and fee negotiations and a professional services agreement with Phoenix Counseling Center
03 Continued architectural programming and design with Holland & Hamrick Architects, incorporating Clinical Advisor input at key milestones
04 Schematic design, design development, construction documents, and DHSR plan review
05 Renovation and construction
06 Separate competitive procurement for the future FBC operating provider
07 Licensure, operational readiness, provider startup, and transition to service delivery
WHY THE ADVISOR MATTERS
Protecting a $6.5 million investment in Burke County's crisis continuum
Local alternative to emergency departments
Reduced behavioral health boarding in hospitals
EMS and law enforcement diversion support
Expanded access to crisis stabilization services
Improved transitions to ongoing treatment and recovery
Serving adults throughout Burke County
Joins the BEAR Team, Recovery Court, low-barrier medication-assisted treatment, family-centered treatment, and other opioid settlement initiatives in one comprehensive, community-based behavioral health system.



FOR BOARD ACTION

Advance the selection and authorize contract negotiations

SUGGESTED MOTION

Approve the selection of **Phoenix Counseling Center** as Burke County's Facility-Based Crisis Clinical Advisor under RFQ-2026-0828, and authorize staff to proceed with scope and fee negotiations and development of a professional services agreement.

→ **If negotiations succeed**
The professional services agreement returns to the Board for final approval.

→ **If negotiations fail**
Staff returns to the Board with next steps, including the next-ranked respondent.

Burke County Opioid Response Department · September 21, 2026

Questions welcome

BID #:	Dated Posted:	Date Closed:
2026-0828	*8/7/2026*	*8/28/2026*
	Dated Reposted:	**Date Closed:**
	8/28/2026	*9/4/2026*

PROJECT:
Facility-Based Crisis Clinical Advisor

Vendor:	Contact:	Phone:	Email:
Phoenix Counseling Center	Kevin Oliver	704-491-0829	kevin@phoenixcc.us
Recovery Innovations, Inc	Kristen Ellis	909-957-0162	Kristen.Ellis@riinternational.com

Scoring Summary		
Respondent	**Total Points Awarded**	**Average Score**
Phoenix Counseling Center	468/500	93.6
Recovery Innovations	429/500	85.8

Review Committee Recommendation
After reviewing both submissions, the selelection committee recomends Phoenix Counseling Center to the Burke County Board of Commissioners.

Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To approve the selection of Phoenix Counseling Center as Burke County's Facility-Based Crisis Clinical Advisor and authorize County staff to negotiate a professional services agreement consistent with RFQ-2026-0828.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Brian Barrier, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TAX - TAX RELEASE AND REFUND REPORT FOR PERIOD ENDING AUGUST 31, 2026

Travis Isaacs, Tax Administrator, submitted the Release and Refunds Report for the period ending August 31, 2026, as follows:

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
$28,665,554	$28,348,888	$316,802	$0.00

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$552.39

Note: The net release amount results from the reported amount minus the rebilled amount.

Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To accept the Tax Release and Refund Report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TAX - TAX COLLECTION REPORT FOR PERIOD ENDING AUGUST 31, 2026

Travis Isaacs, Tax Administrator, submitted the Tax Collection Report for the period ending August 31, 2026, as follows:

Year-to-Date Revenue Collections				
	Budget	Actuals to Date	% Collected	$ Remaining
Current Year Taxes	$65,587,042	$31,711,682	52%	$33,875,360
Discounts	($350,000)	($317,312)		
Delinquent Taxes	$700,000	$300,943	43%	$399,056
Interest and Fees	$329,000	$25,083	8%	$303,916
Total	$61,174,871	$31,720,396		

Total Levy For 2026-2027 Tax Year				
	Current Year Amended Levy	Current Year Collected	% Collected	$ Remaining
Property Taxes	$55,188,976	$31,876,778	58%	$23,037,355
Motor Vehicle Taxes	$5,456,857	$1,220,550	22%	$1,042,843
Fire Tax	$7,511,783	$4,352,463	41%	$3,124,531

Motion: To accept the Tax Collection Report as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Randy Burns, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

TA - COLLECTOR'S ANNUAL SETTLEMENT REPORT 2025-2026
Travis Isaacs submitted the annual Tax Settlement Report for FY25-26 to the Board. Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To accept the Tax Collection Settlement Report for 2025-2026 as presented.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Phil Smith, Vice Chairman
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

The Tax Collections Annual Settlement Report for FY 2025 – 2026 reads as follows:

Burke County Board of Commissioners:

I respectfully submit the following Tax Collections Settlement for the period of July 1, 2025, through June 30, 2026.

In compliance with NCGS 105-373(a)(1) & (3)(d), included are the amounts collected using the NC Property Tax System (NCPTS) and the NC Vehicle Tax System (NCVTS) for the county, fire districts, and municipalities. These amounts include current and delinquent taxes collected and uncollected for the above period. Also, the county tax administrator's office collects for:

- Connelly Springs
- Glen Alpine
- Hildebran
- Long View
- Rhodhiss
- Drexel
- Valdese

Section 1: Property Tax County Only
(Data from NCPTS TR-401E Report)

	Collected	Uncollected
• Tax-Current (2025)	$54,463,015.19	$ 909,913.46
• Delinquent Tax (2024-prior)	$ 720,637.80	$ 871,688.89
• Total	$55,183,652.99	$1,781,602.35

Total of Taxes and Tax-Related Collections (County Only) 2025-Prior

	Collected	Uncollected
• Advertisement Fee	$ 19,436.64	$ 46,527.23
• Garnishment	$ 49,884.00	$ 6,698.10
• Interest	$ 281,480.63	$ 0.00
• Landfill User Fee	$ 3,529,870.65	$ 248,694.00
• Landfill User Fee Sr.	$ 81,347.64	$ 5,785.71
• Late List Penalty	$ 137,817.27	$ 19,529.40

• Migrated LFUF	$ 0.00	$ 0.00
• Misc. Cost	$ 0.00	$ 0.00
• NSF Penalty	$ 7,778.00	$ 751.01
• Tax All Years	$55,207,902.73	$ 1,657,580.31
• Total	$59,315,517.56	$ 1,985,465.76

Section 2: RMV Tax County Only
(Data from NCVTS Net Distribution Report)

	Collected
• VTS RMV Interest	$ 44,618.45
• VTS RMV Tax	$ 6,484,233.05
• Total	$ 6,528,851.50

Section 3: Fire District County & RMV Tax
(Data from TR-401E NCPTS Report & NCVTS Net Dist. Report)

	Collected	Uncollected
• FD Tax Current (2025)	$ 6,402,430.81	$ 100,510.76
• FD tax Interest (2025)	$ 17,395.86	$ 0.00
• FD Prior & Int (2024-Prior)	$ 109,629.28	$ 74,892.78
• VTS RMV FD Int	$ 5861.35	$ 0.00
• VTS RMV FD Tax	$ 874,860.40	$ 0.00
• Totals	$ 7,410,177.70	$ 176,295.06

Section 4: Property Tax City/Town
(Data from TR-401E NCPTS)

	Collected	Uncollected
• City & Town (2025)	$ 4,163,308.98	$ 38,425.27
• City & Town (2024-Prior)	$ 27,551.54	$ 10,785.71
• Interest 2025-Prior	$ 13,683.58	$ 0.00
• Late List Penalty 2025-Prior	$ 3,866.62	$ 278.63
• Landfill User Fee 2025-Prior	$ 14,523.00	$ 197.84
• Total	$ 4,222,933.72	$ 49,687.45

Section 5: RMV Taxes City Town 2025
(Data from NCVTS Net Distribution Report)

	Collected
• VTS RMV Int	$ 10,926.75
• VTS RMV Tax	$1,562,386.12
• VTS Morganton Tag Fee ($20)	$ 296,140.00
• VTS Hickory Tag Fee ($5.25)	$ 796.25
• Total	$1,870,249.12

Section 6: Additional Revenues Collected
(Data from NCPTS TR-426 & TR-431)

	Collected
• Rental Vehicle (County)	$ 68,225.00
• Rental Vehicle (Hickory)	$ 12,789.79
• Occupancy Tax	$1,011,305.64
• Occupancy Tax (Late Penalty)	$ 129.52
• Occupancy Filing (Penalty)	$ 107.61
• Beer License (On Premises)	$ 1,575.00
• Beer License (Off Premises)	$ 400.00
• Wine License (On Premises)	$ 1,450.00
• Wine License (Off Premises)	$ 1,800.00
• Total	$1,097,782.56

SECTION 12 - Summary of Enforced Collection Activity
Enforced collections of delinquent tax bills can use several different remedies as allowed by N.C.G.S. § 105-367, 368, 374, and 375.

- Debt Setoff
- Bank Attachment/garnishment
- Wage Garnishment
- Foreclosure

I certify that the collections staff has diligently tried using the collection remedies available by statute (notices, second notices, wage garnishment, bank attachment, debt set-off, foreclosure, and delinquent collection service) to collect all delinquent debts. These delinquent debts are for tax years 2014 through 2023, including those 2024 taxes that became delinquent after January 5, 2025.

I respectfully request that the Burke County Board of Commissioners accept this report as the Annual Settlement for the Fiscal Year Ending June 30, 2026

/s/ Travis J. Isaacs
Travis J. Isaacs
Tax Administrator

BOC - REPORT & COMMENTS
Chairman Brittain shared information regarding upcoming community events and Board meetings. He also invited youth groups to sign up to lead the Pledge of Allegiance at future Board of Commissioners meetings and encouraged members of the clergy and other faith leaders to contact the Clerk to deliver the invocation. Chairman Brittain then opened the floor for reports and comments from Board members and professional staff. Commissioner Stroud expressed appreciation for the Board, Sheriff, and County leadership and their commitment to serving Burke County. Commissioner Burns echoed his remarks and announced that he would be sworn into his fourth term on the North Carolina Association of County Commissioners Board of Directors in late October. Vice Chairman Smith stated that it was an honor and privilege to serve the citizens of Burke County. There being no additional comments, he proceeded to the next item of business.

RESULT:	**NO ACTION TAKEN**

VACANCY ANNOUNCEMENTS
Morgan Buchanan, Clerk to the Board of Commissioners, announced the following vacancies on county boards or committees as follows:

- Adult Care & Nursing Home Community Advisory Committee
- America 250 NC Committee
- Burke County Board of Adjustment
- Burke County Department of Social Services Advisory Board
- Burke County Parks & Recreation Commission
- Burke County Public Health Advisory Board
- Burke Senior Center Advisory Council
- Dangerous Dog Appeal Board
- Drexel Planning Board - ETJ Alternate
- Hickory Regional Planning Commission
- Juvenile Crime Prevention Council
- Local Emergency Planning Committee (LEPC)

The Clerk encouraged citizens to participate and get involved.

RESULT:	**NO ACTION TAKEN**

CLOSED SESSION

RESULT:	**NOT NEEDED, NOT HELD**

ADJOURN
Motion: To adjourn the meeting at 8:51 p.m.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Mike Stroud, Commissioner
AYES:	Jeffrey C. Brittain, Phil Smith, Brian Barrier, Randy Burns, and Mike Stroud

Approved this 19th day of October 2026.

_____
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

Attest:

_____
Morgan Buchanan
Clerk to the Board of Commissioners