MINUTES
BURKE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

The Burke County Board of Commissioners held a regular meeting on Monday, October 19, 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
Brian Barrier
Randy Burns
Mike Stroud

COMMISSIONERS ABSENT: Phil Smith, Vice Chairman (sick)

STAFF: Brian Epley, County Manager
Dylan Laws, Lackey, Rohr & Hall P.C. (County Attorney Designee)
Morgan Buchanan, Clerk to the Board of Commissioners
Chandler Bumgarner, Interim Finance Director

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

INVOCATION
Pastor Nicolas Wilson, Oak Ridge Baptist Church, Connelly Springs, delivered the invocation.

PLEDGE OF ALLEGIANCE
Ray Childers Pirates, Age 8-9 Football Team and Cheerleaders, led the Pledge of Allegiance to the American Flag.



Pictured above are the Board of Commissioners with the Ray Childers Pirates Football Team and Cheerleaders.

APPROVAL OF AGENDA

Motion: To approve the agenda as presented.

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

APPROVAL OF MEETING MINUTES

Motion: To approve the minutes of the September 21, 2026 (regular) and October 5, 2026 (pre-agenda) meetings as written.

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

PRESENTATIONS

CM - RECOGNITION FOR 2026 FALL CITIZENS ACADEMY

Brian Epley, County Manager, requested recognition of the Fall 2026 Citizens Academy participants.



Pictured above are the Board of Commissioners, the County Manager, and members of the Citizens Academy graduating class who were present for the recognition.

RESULT:	**NO ACTION TAKEN**

BCCOC- PROCLAMATION DECLARING OCTOBER 21, 2026, NATIONAL CHAMBER OF COMMERCE DAY

Tonia Stephenson, President & CEO of the Burke County Chamber of Commerce, requested approval of a proclamation recognizing October 21, 2026, as Chamber of Commerce Day. She highlighted the longstanding role of chambers in supporting businesses, strengthening local economies, and improving quality of life. She noted that the Burke County Chamber has served the community for over 80 years and currently represents more than 700 members.

Motion: To approve Proclamation No. 2026-13, Support Your Local Chamber of Commerce Day, as presented.

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

Proclamation No. 2026-13 reads as follows:

BURKE COUNTY
NORTH CAROLINA

PROCLAMATION
NATIONAL SUPPORT YOUR LOCAL CHAMBER OF COMMERCE DAY
OCTOBER 21st, 2026

WHEREAS, chambers of commerce play an important role in strengthening local economies by supporting businesses, encouraging entrepreneurship, fostering collaboration, and promoting opportunities for economic growth; and

WHEREAS, chambers of commerce serve as trusted resources and advocates for the business community, bringing together businesses, community leaders, organizations, and residents to address shared challenges and pursue opportunities that enhance the quality of life within their communities; and

WHEREAS, strong local businesses contribute to a thriving community by creating jobs, investing in the local economy, supporting community initiatives, and providing goods and services that benefit residents throughout the county; and

WHEREAS, the Burke County Chamber of Commerce has served as a trusted resource for local, regional, and national businesses and their employees since 1945, strengthening connections and promoting opportunities throughout Burke County; and

WHEREAS, through partnerships, programs, advocacy, leadership development, and support for businesses of all sizes, the Burke County Chamber of Commerce continues its mission of *Growing Business. Building Community.*; and

WHEREAS, Support Your Local Chamber of Commerce Month provides an opportunity to recognize the important role the Burke County Chamber of Commerce and its members play in strengthening our local economy and building a vibrant and connected community;

NOW, THEREFORE, BE IT PROCLAIMED that the Burke County Board of Commissioners hereby recognizes October 21, 2026, as

"SUPPORT YOUR LOCAL CHAMBER OF COMMERCE DAY"

in Burke County and encourages residents to learn more about the Burke County Chamber of Commerce, support local businesses, and recognize the contributions of the businesses, organizations, and individuals working together to strengthen Burke County.

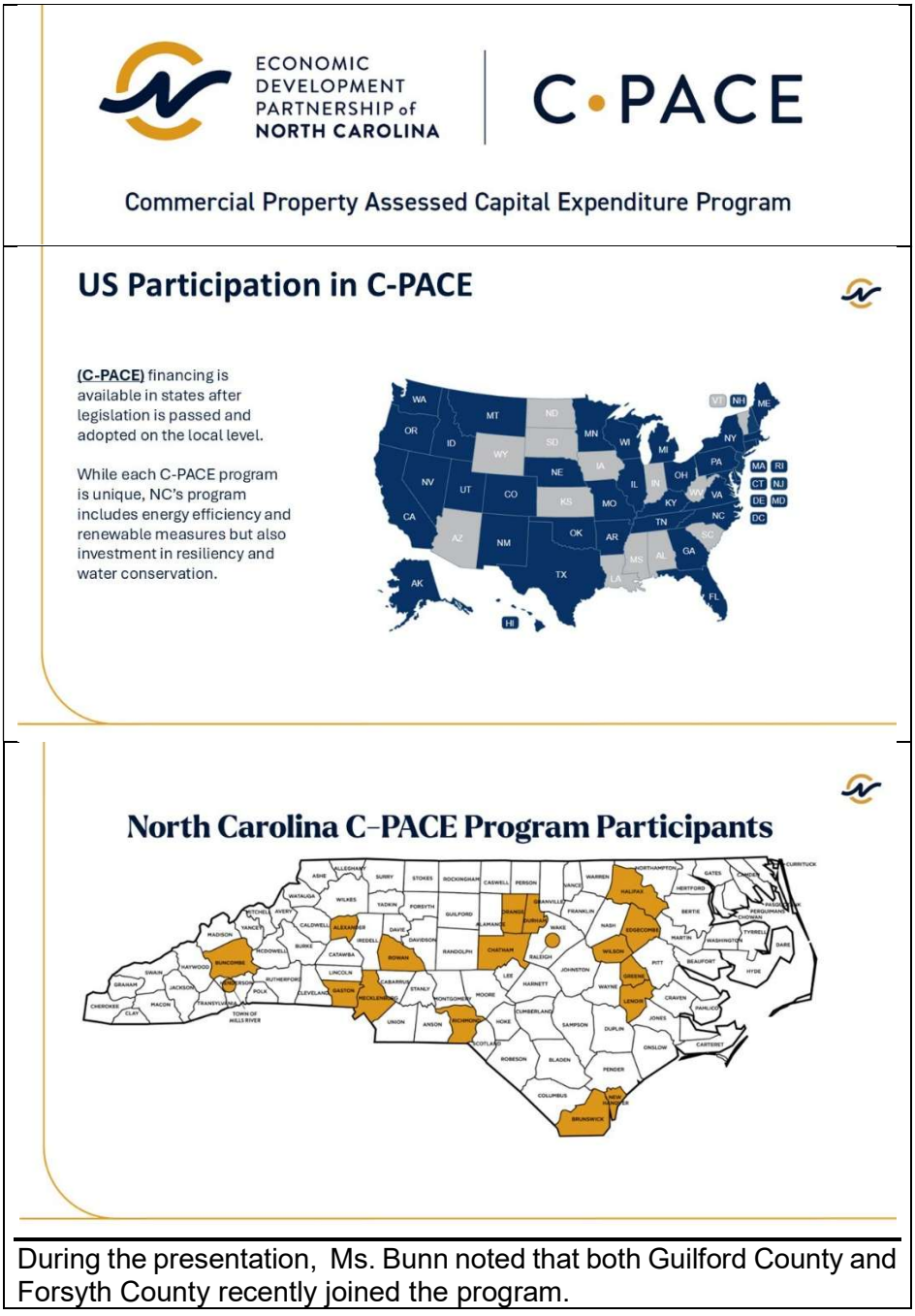
Approved this 19th day of October 2026.

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

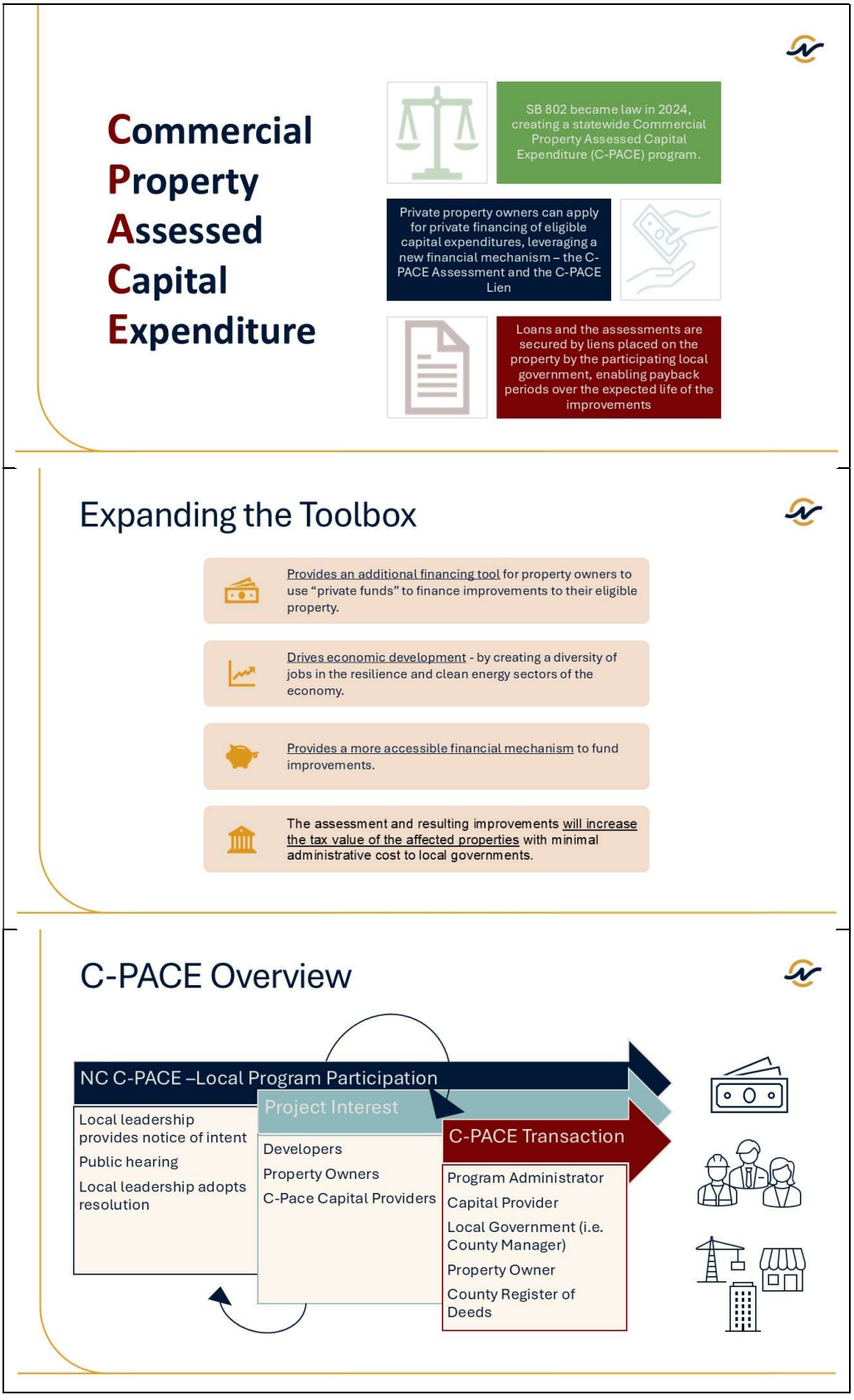
SCHEDULED PUBLIC HEARINGS

C-PACE- PUBLIC HEARING AND CONSIDERATION OF C-PACE PROGRAM PARTICIPATION

Kristin Bunn, C-PACE Program Administrator, presented an overview of the C-PACE program as follows:



During the presentation, Ms. Bunn noted that both Guilford County and Forsyth County recently joined the program.


Commercial Property Assessed Capital Expenditure
SB 802 became law in 2024, creating a statewide Commercial Property Assessed Capital Expenditure (C-PACE) program.
Private property owners can apply for private financing of eligible capital expenditures, leveraging a new financial mechanism – the C-PACE Assessment and the C-PACE Lien
Loans and the assessments are secured by liens placed on the property by the participating local government, enabling payback periods over the expected life of the improvements
Expanding the Toolbox
Provides an additional financing tool for property owners to use "private funds" to finance improvements to their eligible property.
Drives economic development - by creating a diversity of jobs in the resilience and clean energy sectors of the economy.
Provides a more accessible financial mechanism to fund improvements.
The assessment and resulting improvements will increase the tax value of the affected properties with minimal administrative cost to local governments.
C-PACE Overview
NC C-PACE –Local Program Participation
Local leadership provides notice of intent
Public hearing
Local leadership adopts resolution
Project Interest
Developers
Property Owners
C-Pace Capital Providers
C-PACE Transaction
Program Administrator
Capital Provider
Local Government (i.e. County Manager)
Property Owner
County Register of Deeds

Qualifying Improvements

Permanently affixed improvements on qualifying commercial property as part of construction or renovation, including one ore more of the following:

- **Energy efficiency measure** - equipment, component, or program change that reduces energy use and that meets or exceeds then-existing State and Federal building codes and efficiency standards or conservation codes.
- **Resiliency measure** - equipment, component, or program change including, but not limited to, storm retrofits, flood mitigation, stormwater management
- **Renewable energy measure** - equipment, component, or program change that utilizes a renewable energy resource.
- **Water conservation measure** - equipment, component, or program change to decrease water consumption or demand, either indoor or outdoor. This also includes measures to address safe drinking water.

Qualifying Commercial Property

- Privately-owned property:
  - Commercial
  - Industrial
  - Agricultural
  - Multi-family real property with five (5) or more dwelling units.
  - This includes properties owned by nonprofit, charitable, or religious organizations.





C-PACE : Flexible Financing



- Acquisition
- Construction (including new construction)
- Adaptive reuse
- Installation, or modification of qualifying improvements
- Refinancing of existing properties or new construction that have had qualifying improvements installed

NC's 1st C-PACE Project



Summary

Trenton Mill Lofts is an 85-unit multifamily development located in downtown Gastonia, NC, approximately 20 miles west of Charlotte. The building was previously Trenton Cotton Mill, Gastonia's oldest standing textile mill, which was built in 1897 and had since stood abandoned. In 2022, the Sponsor, Lansing Melbourne Group, reimagined and converted it to an upscale multifamily property, which boasts design-forward apartments and loft-style homes, as well as a fitness studio, lounge, hammock park and fire pit area.

Opportunity

The sponsor utilized $6.5 million in C-PACE financing to recapitalize key energy efficiency improvements, as well as associated soft costs, which were made to the historic Trenton Mill as part of a 2022 adaptive reuse project. By utilizing C-PACE, the Sponsor was able to partially pay down their original construction loan and support the stabilization of the property. This enabled them to cover necessary reserves, enforce lease-up efforts, and fund operational enhancements, thereby positioning the property for long-term success, while providing the city of Gastonia with needed housing.

Local Government Benefits

C-PACE is an economic development tool structured to be cost-neutral for local governments and requiring little-to-no administrative resources. By making it more affordable for building owners to make major improvements to their buildings, local building stock is enhanced, which drives job creation. Energy and resiliency upgrades retain and attract new businesses by lowering utility costs, and in turn these upgrades generate higher property tax payments for local governments. In addition to supporting local governments in their efforts to achieve energy and emissions reduction goals, the benefits of the C-PACE program include:

- Higher property values – Revitalized buildings improve property values, creating more revenue for local communities.
- Economic growth – New development and construction projects stimulate the local economy.
- Stronger communities – Conserving resources and building resiliency in infrastructure deliver positive impacts for everyone in the community.

No Overhead

- A local government shall **NOT be financially or legally liable** for any actions taken pursuant to the C-PACE Act. § 160A-239.16. (a)
- The C-PACE program is structured to be cost-neutral for local governments and requires **little-to-no administrative resources**.
- At closing and upon execution by the local government, EDPNC or the capital provider will record the Assessment Agreement, Notice of C-PACE Assessment, and the Assignment of C-PACE Lien in the office of the register of deeds in the county in which the property is located.
- C-PACE assessment is a voluntary assessment imposed on a commercial property by a local government under pursuant to an assessment agreement for the **total amount of the C-PACE financing**. **The voluntary C-PACE assessment shall not constitute a tax.**
- C-PACE liens are **junior in priority to all taxes** and other governmental liens. § 160A-239.17.1
- Outstanding or delinquent state, local, or federal taxes or liens at the time of a foreclosure proceeding will be satisfied first. § 160A-239.16. (d)
- **Billing, collection and enforcement** of C-PACE assessments and C-PACE liens will be the sole **responsibility of capital providers**. Local governments are not responsible for collection; duties for billing and collection will be delegated to and handled privately by the capital provider(§160A-239.16 (b)).
- Per the Act, the State nor any local government may use public funds to finance or repay C-PACE assessments, and all financing is obtained by commercial property owners from private-sector capital providers.

Your C-PACE Team

Our Role:

- Enablement & education
- Liaison with property owners, local governments, capital providers
- C-PACE Administrator & application review



Kristin Bunn
C-PACE Program Administrator
EMAIL kristin.bunn@edpnc.com
PHONE 919.634.1647



Larry Price
Director of Finance
EMAIL larry.price@edpnc.com
PHONE 919.447.7807

Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 6:24 p.m. The public hearing notice was published in *the News Herald* on October 8 and October 15, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on October 8, 2026. There being no one present to address the Board, the public hearing was closed at 6:24 p.m. Chairman Brittain called for a motion.

Motion: To adopt Resolution No. 2026-22 authorizing Burke County, North Carolina, to join and participate in the Commercial Property Assessed Capital Expenditure (C-PACE).

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

Resolution No. 2026-22 reads as follows:

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

WHEREAS, as required by N.C. Gen. Stat. § 160A-239.14(a)(1), the Board of Commissioners of Burke County, North Carolina (the County) previously adopted Resolution No. 2026-18 (the "Resolution of Intent"), declaring the intent of the County to participate in the Commercial Property Assessed Capital Expenditure (C-PACE Program) established under Article 10B of Chapter 160A of the General Statutes of North Carolina, as amended (the "C-PACE Act"); and

WHEREAS, as required by N.C. Gen. Stat. § 160A-239.14(b), on October 19, 2026, the County held a public hearing on its intent to participate in the C-PACE Program; and

WHEREAS, as required by N.C. Gen. Stat. § 160A-239.14(a)(2), the County now desires to adopt a resolution to join the C-PACE Program;

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

Section 1. The County hereby joins the C-PACE Program and declares that its participation in the C-PACE Program shall be subject to and consistent with the provisions of the C-PACE Act, the terms of the C-PACE Program as established by the Economic Development Partnership of North Carolina as the Statewide Administrator of the C-PACE Program, and the Resolution of Intent.

Section 2. Nothing in this resolution shall be interpreted as authorizing the [City/County] to pledge, offer, or encumber its full faith and credit, and the County shall not pledge, offer, or encumber its full faith and credit in connection with any C-PACE Financing.

Section 3. 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 4. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, hereby repealed.

Section 5. This Resolution shall take effect in Burke County upon its adoption.

* * * * * * *

ADOPTED AND APPROVED this 19th day of October 2026.

* * * * * * *

I, Morgan Buchanan, Clerk to the Board of Commissioners for the County of Burke, 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 October 19, 2026.

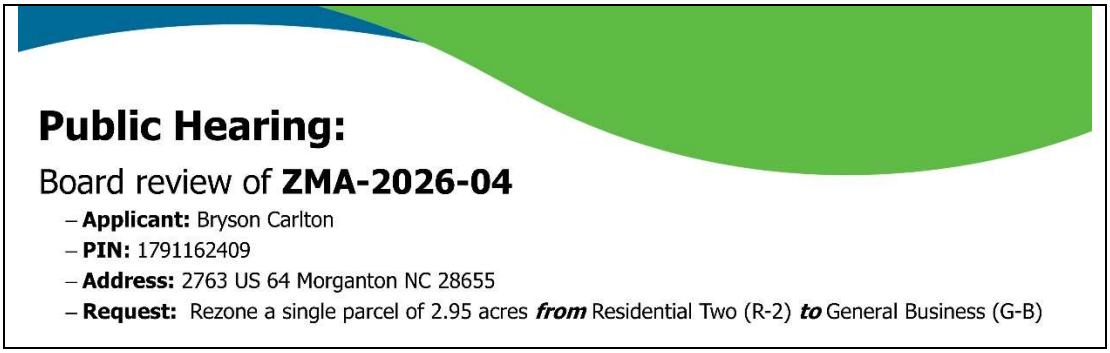
WITNESS my hand and the official seal of the Burke County on this 19th day of October 2026.

/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

CD- ZMA 2026-04, 2763 US 64 MORGANTON, NC- ZONING MAP AMENDMENT & PUBLIC HEARING
Patrick Dickinson, Planner, presented the highlights of a rezoning request as follows:



This space is intentionally left blank.

ZMA 2026-04 Existing Conditions

- The subject parcel is partly cleared and currently hosts a metal garage for personal use.
- It is located within the Salem fire district and Morganton Township.
- Parcel access is provided via US 64, a state-maintained highway.
- This area of the US 64 corridor is a mix of low-density residential and general business land uses.
  - Existing general business zoning (gas station & general store) is located within 200 feet of the parcel.



ZMA 2026-04 Site Photos





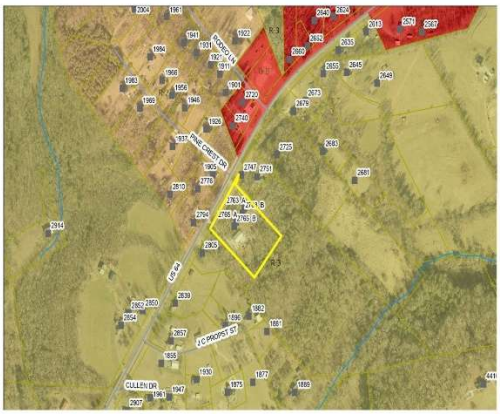




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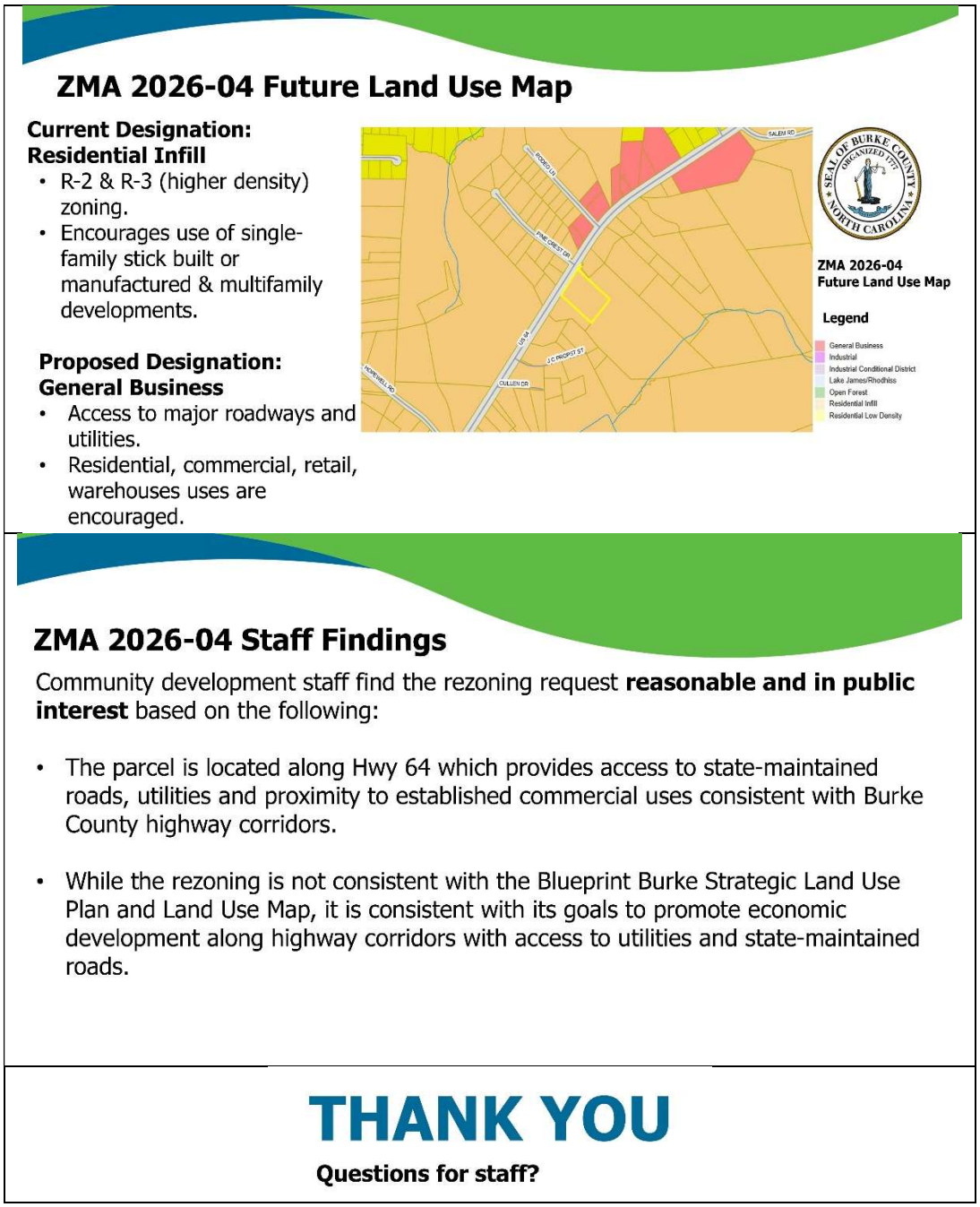
ZMA 2026-04 Current Zoning

- **Current Zoning: Residential Three (R-3)**
  - Broad range of residential uses including Stick Built, Modular, & Class A & B Manufactured Homes, and Duplexes
  - Special uses: Campgrounds, marinas, homeless shelters.
- **Proposed Zoning: General Business (G-B)**
  - Allows most retail, entertainment, and services uses.
  - Special uses: retail larger than 100,000 sqft, adult entertainment, scrapyards.



ZMA 2026-04
2763 US 64
Morganton NC

County Zoning
- R-1 Residential Low Density
- R-2 Residential Medium Density
- R-3 Residential
- R-MU Rural Mixed Use
- PRMU Planned Residential Mixed-Use
- PRMU Conditional
- CON
- N-B Neighborhood Business
- G-B General Business
- GB Conditional
- O-I Office & Institutional
- OI Conditional
- L-I Light Industrial
- IND Industrial



Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 6:28 p.m. The public hearing notice was published in *the News Herald* on October 8 and October 15, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on October 8, 2026. There being no one present to address the Board, the public hearing was closed at 6:28 p.m. Chairman Brittain called for a motion.

Motion: To adopt Ordinance No. 2026-09 as it relates to ZMA 2026-04 to rezone 2.95 acres at 2763 US 64, PIN 1791162409, from Residential-Three (R-3) to General Business (G-B), adopt the amending ordinance, and amend the Future Land Use Map to General Business. The Board finds that the request is reasonable and in the public interest because it

supports economic development along an established state-maintained highway corridor, provides access to utilities, and is located within 200 feet of existing commercial zoning.

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

Ordinance No. 2026-09 reads as follows:

An Ordinance Amending the Official Burke County Zoning Map
ZMA 2026-04

Be it ordained that the Official Burke County Zoning Map is hereby amended as follows:
To rezone 2.95 acres at 2763 US 64, PIN 1791162409, from Residential-Three (R-3) to General Business (G-B).

Consistency Statement

The Board of Commissioners finds that Ordinance No. 2026-09 related to ZMA 2026-04, 2.95 acres at 2763 US 64, is reasonable and in the public's interest. Although inconsistent with the 2022-2030 Blueprint Burke Future Land Use Map designation of Residential Infill, the amendment aligns with comprehensive plan goals to foster economic development along established highway corridors with utility and state-maintained road access. Therefore, the Future Land Use Map is hereby amended to designate the parcel as General Business.

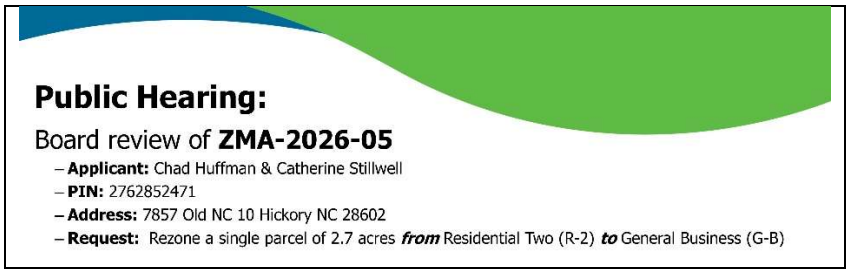
Adopted this 19th day of October 2026.

/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

CD - ZMA 2026-05, 7857 OLD NC HWY 10, HICKORY, NC- ZONING MAP AMENDMENT & PUBLIC HEARING
Patrick Dickinson, Planner, presented highlights of a rezoning request as follows:



ZMA 2026-05 Existing Conditions

- The subject parcel is partially cleared with a single-family home and vacant manufactured home currently on the parcel.
- It is located within the Icard fire district and Icard Township.
- Parcel access is provided via Old NC 10, a state-maintained highway.
- This corridor is a mix of commercial, institutional, public service, and low to medium density residential land uses. Existing general business zoning (gas station /drive through restaurant) adjoins the parcel.



ZMA 2026-05 Site Photos





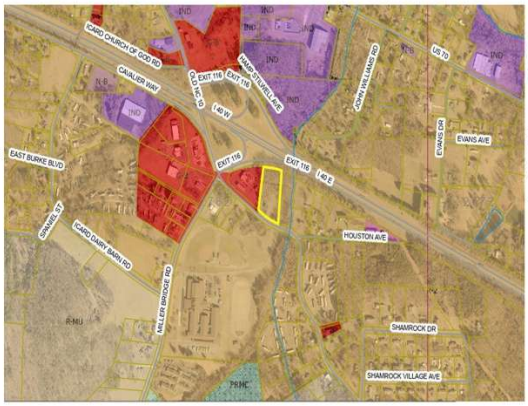




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ZMA 2026-05 Current Zoning

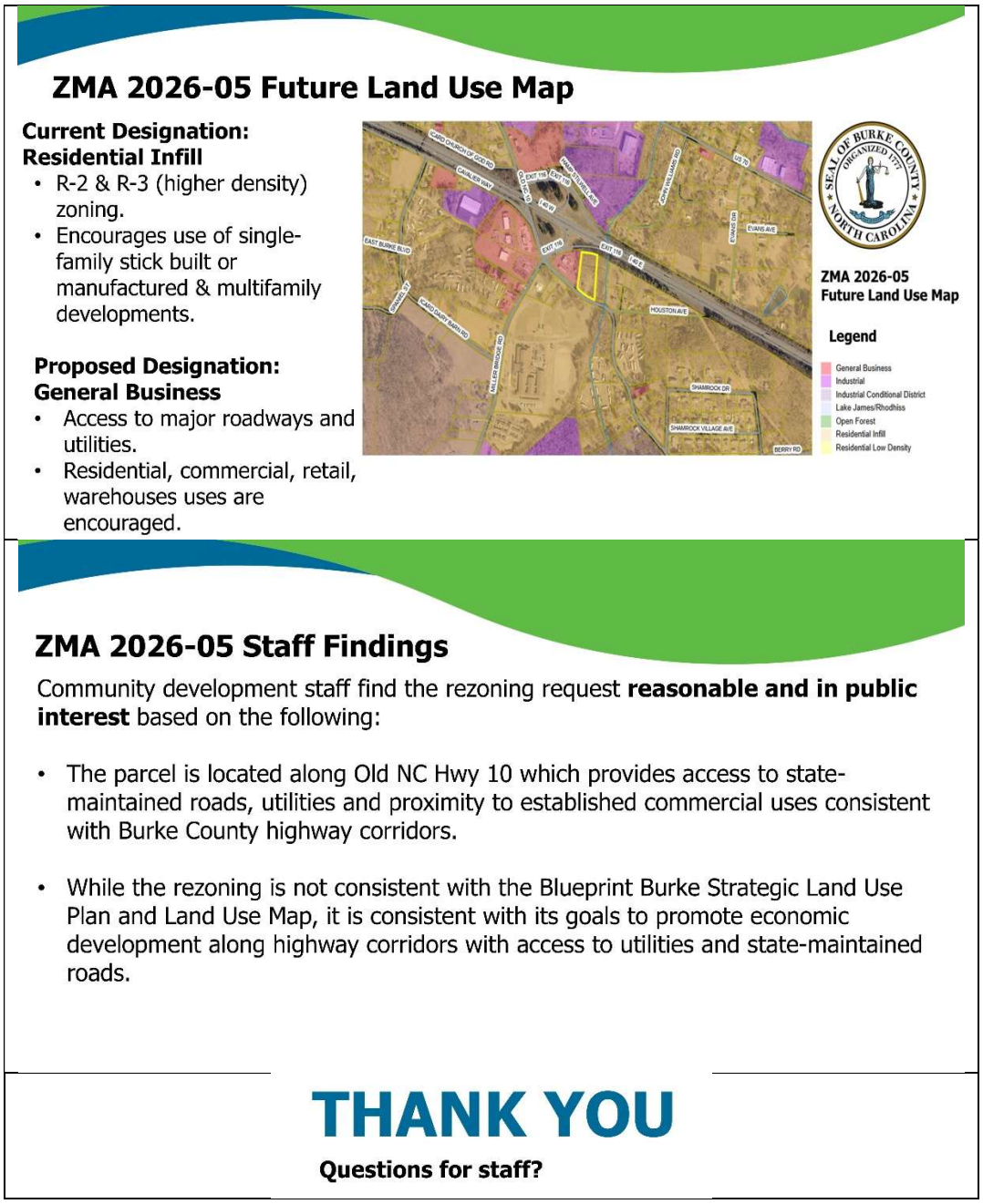
- **Current Zoning: Residential Three (R-2)**
  - Allows most residential uses including Stick Built, Modular, & Class A Manufactured Homes.
  - Special uses: Multifamily, golf Campgrounds, marinas, homeless shelters.
- **Proposed Zoning: General Business (G-B)**
  - Allows most retail, entertainment, and services uses.
  - Special uses: retail larger than 100,000 sqft, adult entertainment, scrapyards.



SEAL OF BURKE COUNTY ORGANIZED 1777 NORTH CAROLINA

ZMA 2026-05
7857 OLD NC 10
Hickory NC

County Zoning
- R-1 Residential Low Density
- R-2 Residential Medium Density
- R-3 Residential
- R-MU Rural Mixed Use
- PRMU Planned Residential Mixed-Use
- PRMU Conditional
- CON
- N-B Neighborhood Business
- G-B General Business
- GB Conditional
- O-I Office & Institutional
- OI Conditional
- I-I Light Industrial
- IND Industrial



Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 6:32 p.m. The public hearing notice was published in *the News Herald* on October 8 and October 15, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on October 8, 2026. There being no one present to address the Board, the public hearing was closed at 6:32 p.m. Chairman Brittain called for a motion.

Motion: To adopt Ordinance No. 2026-10 as it relates to ZMA 2026-05 to rezone 2.7 acres at 7857 Old NC 10, PIN 2762852471, from Residential-Two (R-2) to General Business (G-B), adopt the amending ordinance, and amend the Future Land Use Map to General Business. The Board finds that the request is reasonable and in the public interest because it

supports economic development along an established state-maintained highway corridor, provides access to utilities, and directly adjoins existing commercial zoning.

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

Ordinance No. 2026-10 reads as follows:

An Ordinance Amending the Official Burke County Zoning Map
ZMA 2026-05

Be it ordained that the Official Burke County Zoning Map is hereby amended as follows:
To rezone a 2.7-acre parcel at 7857 Old NC 10 from Residential-Two (R-2) to General Business (G-B) to accommodate future commercial redevelopment.

Consistency Statement

The Board of Commissioners finds that Ordinance No. 2026-10 related to ZMA 2026-05, 2.7-acre parcel at 7857 Old NC 10, is reasonable and in the public's interest. Although inconsistent with the 2022-2030 Blueprint Burke Future Land Use Map designation of Residential Infill, the amendment aligns with comprehensive plan goals to foster economic development along established highway corridors with utility and state-maintained road access. Therefore, the Future Land Use Map is hereby amended to designate the parcel as General Business.

Adopted this 19th day of October 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 - RESOLUTION OF SUPPORT FOR PIEDMONT AFFORDABLE SENIOR HOUSING FOUNDATION & THE BERKELEY

Dr. Lindsay Duch, Vice President of Health Policy for ALG Senior, explained that Piedmont Senior Housing Foundation is a nonprofit organization seeking to acquire several senior living facilities across North Carolina, including The Berkeley in Burke County. She outlined the Tax Equity and Fiscal Responsibility Act (TEFRA) approval process required for the proposed tax-exempt bond financing, emphasizing that the County would not be responsible for funding the project, guaranteeing the debt, or placing any financial obligation on taxpayers. She clarified that approval of the financing and eligibility for property tax exemption are separate matters, with property tax exemptions governed by North Carolina law.

Dr. Duch addressed concerns regarding the potential loss of property tax revenue, encouraging the Board to consider the broader community benefits of affordable senior care. She explained that many seniors face a gap in available assistance, earning as little as $100 above the income

threshold for traditional State-County Special Assistance while remaining unable to afford the cost of necessary care. As a result, seniors who need assistance with daily living activities may be unable to access an appropriate residential care setting despite having insufficient resources to pay privately.

She discussed proposed Medicaid modernization efforts in North Carolina intended to address this gap by expanding eligibility for personal care services to seniors with incomes up to 180% of the federal poverty level for assisted living and 200% for special care or memory care units. She explained that these changes would help seniors receive appropriate care without being forced into more expensive institutional settings solely because of financial limitations.

Dr. Duch emphasized that the community benefits of nonprofit senior housing extend beyond property tax contributions and include preserving residential care capacity, maintaining local employment, investing in facilities, and improving affordability. She noted that when appropriate care is unavailable, seniors may instead require hospitalization, skilled nursing care, or additional support from family members. She stated that savings generated through lower-cost financing would be reinvested in the properties, residents, workforce, and long-term sustainability of the nonprofit's mission.

Dr. Duch acknowledged the importance of accountability and demonstrating community benefit, including maintaining the quality of The Berkeley. She encouraged the Board to consider the overall value of preserving affordable senior care rather than evaluating the proposal solely on potential property tax revenue and requested approval of the TEFRA resolution to allow the financing to proceed.

Additional information from the agenda packet:

> The Public Finance Authority proposes to issue Retirement Facilities Revenue Bonds (Piedmont Affordable Senior Housing Foundation Portfolio), Series 2026. The bond financing will support the acquisition of six senior-living communities in North Carolina, including The Berkeley, an assisted living and memory care community located at 330 Juniper Street, Morganton, North Carolina. The bonds are proposed in an aggregate principal amount not to exceed $115,000,000, of which not more than $25,000,000 will be allocated to the acquisition of The Berkeley. Burke County will not issue the bonds and will not borrow, lend, guarantee, or otherwise assume financial responsibility for repayment of the bonds.

Chairman Brittain opened the floor for questions or comments from the Board.

Commissioner Barrier asked how the proposed acquisition would expand Medicaid access at The Berkeley, noting that the facility already advertises Medicaid eligibility. Dr. Duch explained that Medicaid reimbursement covers personal care services but not room and board, limiting the number of Medicaid-designated beds the facility can financially support. She indicated that approximately three (3) beds were currently designated for Medicaid-eligible residents and that the facility was 97% occupied. Under the proposed nonprofit structure, 40% of the beds would be required to accommodate Medicaid-eligible residents, significantly expanding access to affordable senior care.

In response to another question from Commissioner Barrier, Dr. Duch discussed the nonprofit’s Board of Directors, its composition and organizational structure, and its relationship with ALG

Senior, including the transition from an initial board to a permanent Board of Directors. Commissioner Barrier further inquired whether the Medicaid-designated beds would be reserved for Burke County residents. Dr. Duch confirmed that no county residency requirement would apply but explained that assisted living facilities typically serve residents of the surrounding community or individuals relocating to be closer to family members. She emphasized that seniors generally prefer to remain near their homes and families.

There being no further discussion, Chairman Brittain opened the public hearing at 6:47 p.m. The public hearing notice was published in *the News Herald* on October 8 and October 15, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on October 8, 2026. There being no one present to address the Board, the public hearing was closed at 6:47 p.m. Chairman Brittain called for a motion.

Motion: To adopt Resolution No. 2026-23 approving the issuance by the Public Finance Authority of its Retirement Facilities Revenue Bonds (Piedmont Affordable Senior Housing Foundation Portfolio), Series 2026, solely for purposes of Section 147(f) of the Internal Revenue Code and solely with respect to the financing of The Berkeley, located at 330 Juniper Street, Morganton, North Carolina, in an amount not to exceed $25,000,000.

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

Resolution No. 2026-23 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION TO APPROVE THE ISSUANCE OF BONDS BY THE PUBLIC FINANCE AUTHORITY FOR THE BENEFIT OF PIEDMONT AFFORDABLE SENIOR HOUSING FOUNDATION HOLDCO LLC

WHEREAS, the Public Finance Authority (the "Authority") proposes to issue its Retirement Facilities Revenue Bonds (Piedmont Affordable Senior Housing Foundation Portfolio), Series 2026, in one or more series, in an aggregate principal amount not to exceed $115,000,000 (the "Bonds"), the proceeds of which the Authority will loan to Piedmont Affordable Senior Housing Foundation Holdco I LLC, a North Carolina limited liability company (the "Borrower"), whose sole member is Piedmont Affordable Senior Housing Foundation, Inc., a North Carolina nonprofit corporation described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), to finance the Borrower's acquisition of a portfolio of six assisted living, memory care, and independent living communities located in North Carolina (collectively, the "Portfolio"), to fund a debt service reserve fund, an operating reserve fund, and a liquidity support fund for the Portfolio, and to pay costs of issuing the Bonds;

WHEREAS, the community in the Portfolio located within the County, known as The Berkeley (the "Project"), is owned and operated by the Borrower or a single-member limited liability company of which the Borrower is the sole member, and is located at 330 Juniper Street, Morganton, North Carolina 28655;

WHEREAS, pursuant to Section 147(f) of the Code, prior to the issuance of the Bonds, the Bonds are required to be approved by the "applicable elected representative" of a governmental unit having jurisdiction over the area in which the Project is located, after a public hearing held following reasonable public notice, because the Authority is not itself a governmental unit with jurisdiction over the area in which the Project is located;

WHEREAS, the Board of Commissioners of the County is the "applicable elected representative" of the County for the Project;

WHEREAS, the County has been requested to approve the issuance of the Bonds by the Authority for the purpose of financing the acquisition of the Project in order to satisfy the requirements of Section 147(f) of the Code; and

WHEREAS, the Board of Commissioners, following notice duly given on the County's website in the form attached hereto as Exhibit A (the "TEFRA Notice"), held a public hearing on October 19th, 2026 regarding the issuance of the Bonds by the Authority and the financing of the acquisition of the Project, and now desires to approve the issuance of the Bonds by the Authority in accordance with the Code;

BE IT RESOLVED by the Board of Commissioners as follows:

Section 1. The issuance of the Bonds by the Authority in an aggregate principal amount not to exceed $115,000,000, of which not more than $25,000,000 will be allocated to finance the acquisition of the Project, is hereby approved by the Board of Commissioners for purposes of Section 147(f) of the Code. This approval does not constitute or imply any responsibility of the County for the repayment of the Bonds. The Bonds will be special, limited obligations of the Authority, payable solely from loan repayments made by the Borrower to the Authority and from certain funds and accounts established under the bond documents, and will not constitute a debt, liability, or obligation of the County.

Section 2. This resolution is effective immediately on its passage.

I, Morgan Buchanan, Clerk to the Board of Commissioners of the County of Burke, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of a resolution titled "RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF BURKE, NORTH CAROLINA, APPROVING THE ISSUANCE OF BONDS BY THE PUBLIC FINANCE AUTHORITY FOR THE BENEFIT OF PIEDMONT AFFORDABLE SENIOR HOUSING FOUNDATION HOLDCO I LLC," adopted by the Board of Commissioners of the County of Burke, North Carolina in regular session convened on the 19th day of October, 2026, and the holding of a public hearing related thereto, as recorded in the minutes of the Board of Commissioners of the County of Burke, North Carolina,

WITNESS my hand and the seal of the County of Burke, North Carolina, this the 19th day of October 2026.

Adopted the 19th day of October 2026.

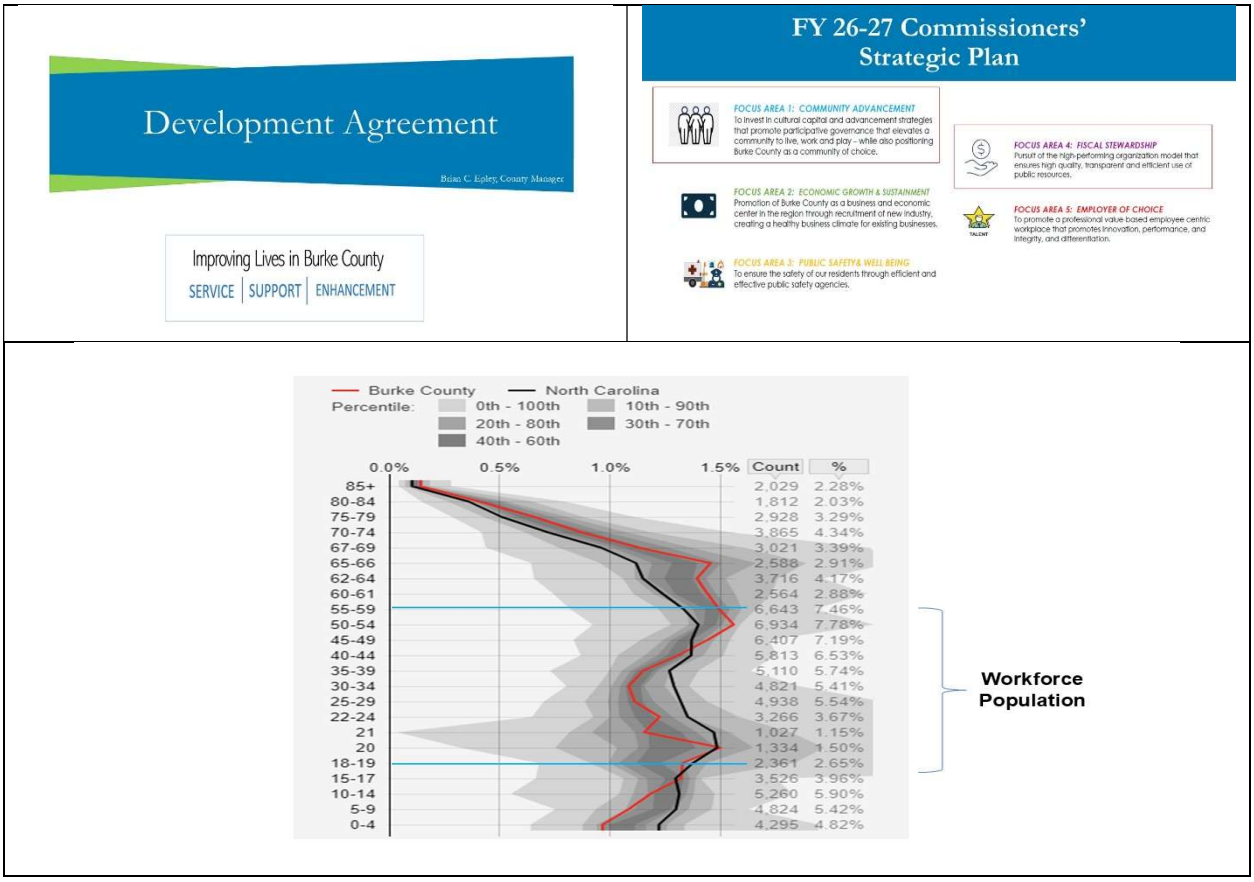
/s/: Jeffrey C. Brittain
Jeffrey C. Brittain, Chairman
Burke County Board of Commissioners

ATTEST:

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

CM - CLOVER RIDGE SUBDIVISION DEVELOPMENT AGREEMENT AND MOU

Brian Epley, County Manager, presented information on a proposed development agreement between Burke County, the City of Morganton, and Western Carolina Developers, LLC, which is hereby incorporated into the meeting minutes by reference, as well as the associated Memorandum of Understanding as follows:

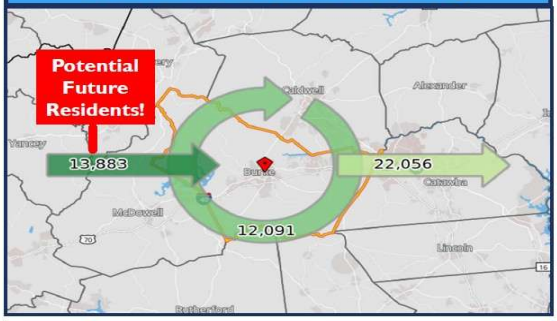


Potential Commuter Support

Nearly 14,000 individuals from surrounding areas commute into Burke County for employment, accounting for 53.4% of the people employed in Burke County.

Commuter Profile:
Over half (51.1%) of in-commuters are between **ages 30 & 54,** and **36.3% earn over $40,000** annually.

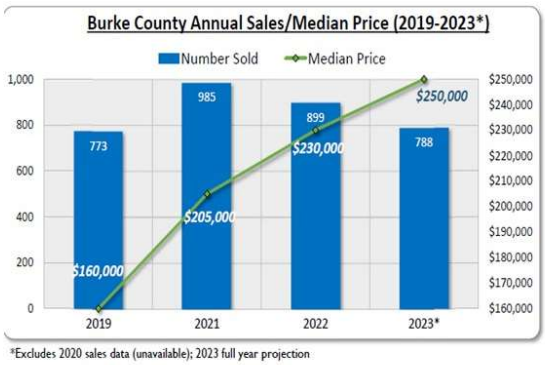
The large number of people that commute daily into the area for work represent a large base of **potential new residents/ households for Burke County.**



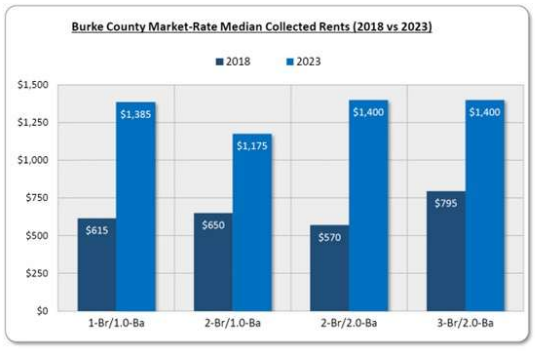
BURKE COUNTY MLS DATA

	March			Year to Date		
Key Metrics	**2024**	**2025**	Percent Change	**Thru 3-2024**	**Thru 3-2025**	Percent Change
New Listings	489	**489**	0.0%	1,247	**1,347**	+ 8.0%
Pending Sales	399	**385**	- 3.5%	1,021	**1,053**	+ 3.1%
Closed Sales	323	**319**	- 1.2%	827	**906**	+ 9.6%
Median Sales Price*	$284,000	**$292,000**	+ 2.8%	$279,900	**$291,500**	+ 4.1%
Average Sales Price*	$332,990	**$367,826**	+ 10.5%	$321,077	**$352,609**	+ 9.8%
Percent of Original List Price Received*	96.3%	**94.8%**	- 1.6%	94.9%	**94.4%**	- 0.5%
List to Close	89	**100**	+ 12.4%	90	**100**	+ 11.1%
Days on Market Until Sale	44	**55**	+ 25.0%	46	**56**	+ 21.7%
Cumulative Days on Market Until Sale	48	**66**	+ 37.5%	50	**65**	+ 30.0%
Average List Price	$412,770	**$439,579**	+ 6.5%	$384,388	**$426,534**	+ 11.0%
Inventory of Homes for Sale	767	**1,024**	+ 33.5%	--	**--**	--
Months Supply of Inventory	2.4	**3.0**	+ 25.0%	--	**--**	--

Cost of Housing Change



*Excludes 2020 sales data (unavailable); 2023 full year projection



Housing Gap Estimates (For-Sale Housing)

Burke County has an **Overall For-Sale Housing Gap** of **Approximately 3,323 Residential Units** at a **Variety of Affordability Levels.**

	Burke County, North Carolina For-Sale Housing Gap Estimates (2023-2028)			
Percent of Median Income	**≤ 50%**	**51%-80%**	**81%-120%**	**121%+**
Household Income Range	**≤$35,650**	**$35,651-$57,040**	**$57,041-$85,680**	**$85,681+**
Price Point	**≤ $118,833**	**$118,834-$190,133**	**$190,134-$285,600**	**$285,601+**
Household Growth	-871	-607	163	2,139
Balanced Market	182	157	112	244
Replacement Housing	179	78	36	36
External Market Support	374	217	199	400
Severe Cost Burdened	197	98	33	0
Step-Down Support	0	872	988	-1,860
Less Pipeline Units	0	0	-14	-29
Overall Units Needed	**61**	**815**	**1,517**	**930**

The greatest gap appears to be for housing priced between $190,134 and $285,600 (1,517 units) for households generally earning between $57,041 and $85,681.



Development Agreement Overview

Project Overview

CLOVER RIDGE

APPROX. 25 RESIDENTIAL LOTS.

SINGLE-FAMILY HOMES + AMENITIES.

ESTIMATED $7.5M TAX BASE.

~$41,250 ANNUAL COUNTY TAX REVENUE.

Parties Involved

Burke County, NC

Morganton

Western Carolina Developers

Collectively referred to as 'Parties'.

Clover Ridge Housing Development

- 25 Single Family Homes
- +/- 1,800 square feet
- $300k Average Value

- Public Infrastructure Grant $300k

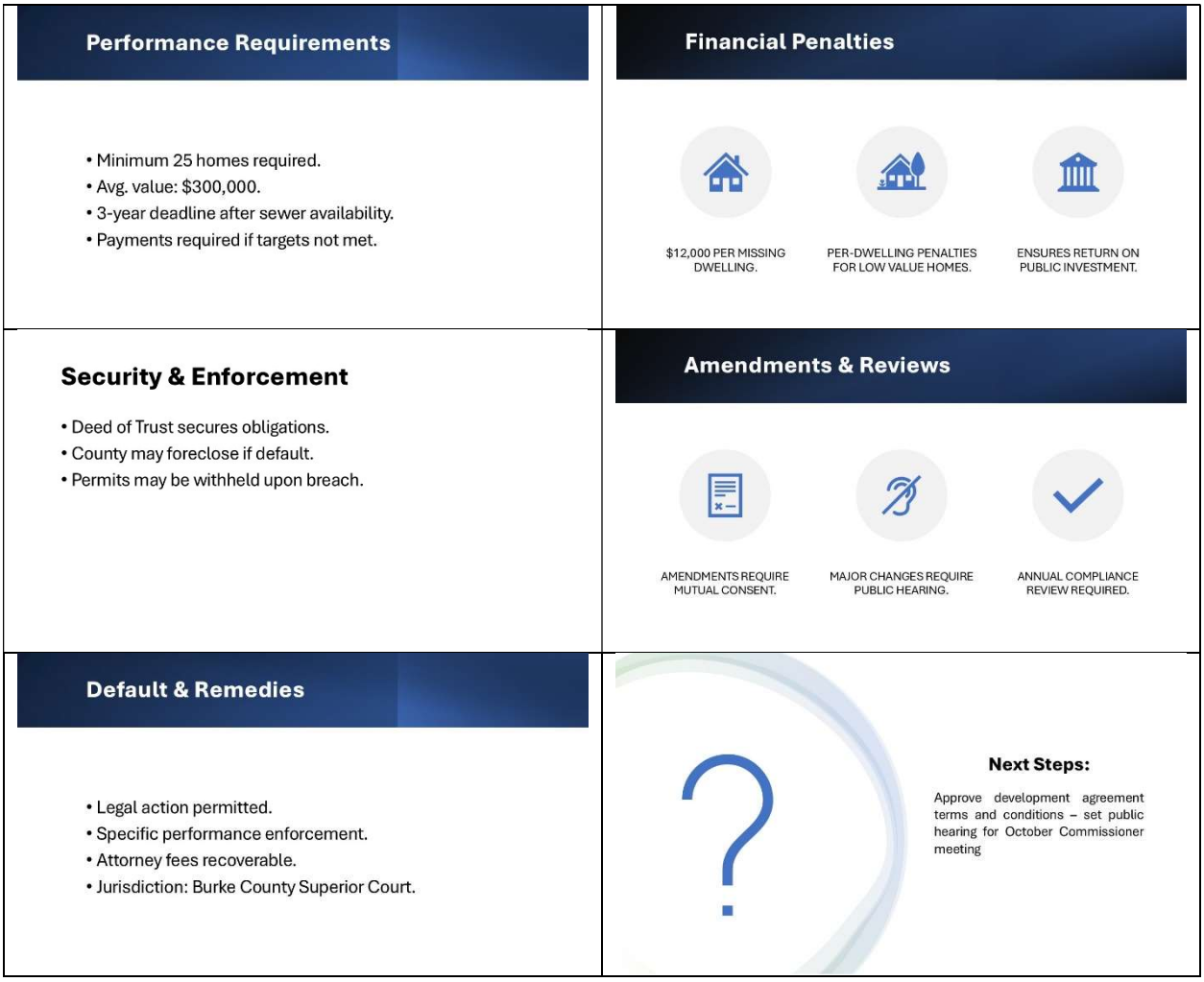


Purpose of Agreement

- Provides long-term framework for phased development.
- Ensures coordination of public/private resources.
- Stabilizes development standards over time.
- Authorized under NC General Statutes 160D.

Developer Obligations

- Install on-site infrastructure (roads, stormwater, utilities).
- Install Streets.
- Meet development schedule.
- Provide annual progress reports.
- Comply with ordinance.



Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 6:56 p.m. The public hearing notice was published in *the News Herald* on October 8 and October 15, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on October 8, 2026.

Michelle Gregory expressed concerns regarding the proposed Clover Ridge development, particularly the lack of advance notification to neighboring property owners despite planning and surveying activities occurring over the previous year. She raised concerns about stormwater runoff, drainage, erosion, and potential flooding affecting an existing creek and surrounding residential properties, citing recent severe weather events. Ms. Gregory questioned what environmental and drainage studies would be required and what safeguards would protect existing and future homeowners. She also requested clarification regarding potential City and County financial assistance for the development. Ms. Gregory urged the Board to postpone its decision until the environmental impacts could be further evaluated and residents' concerns addressed, emphasizing the need for greater transparency.

Kevin McCoy echoed Ms. Gregory's concerns regarding the lack of advance notification to neighboring property owners and potential stormwater runoff associated with the proposed Clover Ridge development. He provided photographs and a map identifying areas of concern, including

a low-lying, swampy area within the proposed development that he stated does not drain adequately. Mr. McCoy questioned whether County officials had inspected the property and evaluated the potential drainage impacts on surrounding homes. He requested that the Board postpone its decision until these concerns could be further investigated.

Randy Morgan inquired whether an existing rear access route to the proposed development would be used for property clearing, maintenance, or future ingress and egress. He stated that he owns the property and that he and two (2) other individuals share a right-of-way, emphasizing that they were unwilling to grant access for development-related activities.

Michael Brown, representing Western Carolina Developers, LLC, addressed concerns regarding stormwater runoff, explaining that the North Carolina Department of Environmental Quality, in coordination with engineering professionals, would evaluate drainage impacts and establish any necessary mitigation requirements before permits could be issued. He stated that the proposed development would continue a subdivision originally approved in 1997, with no changes to the original layout. Approximately 18 homes currently exist, with an additional 25 to 30 homes proposed. Mr. Brown also addressed concerns regarding rear property access, stating that the developer did not anticipate needing or requesting an additional easement. He noted that the project remained in its early stages and that construction had not begun.

There being no one else present to address the Board, the public hearing was closed at 7:06 p.m.

Following the close of the public hearing, Chairman Brittain clarified that the Board's consideration was limited to the proposed development agreement and did not involve zoning, permitting, or other land-use approvals, which fall under the jurisdiction of the City of Morganton. He then opened the floor for questions and comments from the Board. Commissioner Barrier sought confirmation that the proposed agreement concerned public utility infrastructure. Mr. Epley confirmed that the agreement would provide a grant to the City of Morganton for water and wastewater extensions. There being no further discussion, Chairman Brittain called for a motion.

Motion: To approve the Development Agreement and Memorandum of Understanding for the Clover Ridge Subdivision between Burke County, the City of Morganton, and Western Carolina Developers, LLC. Further, to authorize the County Manager or Chairman to execute the Development Agreement and MOU.

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

The Memorandum of Understanding for the Clover Ridge Subdivision between Burke County, the City of Morganton, and Western Carolina Developers, LLC, reads as follows:

State of North Carolina)
) MEMORANDUM OF
COUNTY OF BURKE) UNDERSTANDING

This MEMORANDUM OF UNDERSTANDING (the "MOU") is made and entered into this 19th day of October 2026 (the "Effective Date") by and among Burke County, North Carolina (the "County"), and the City of Morganton (the "City") (together the "Local Governments").

RECITALS AND STATEMENT OF PURPOSE

1. The County, the City, and Western Carolina Developers, LLC (the "Developer") have entered into, or will soon enter into, a Development Agreement (the "Agreement") related to the development of the Clover Ridge Subdivision, a residential project (the "Project") on certain real property located within the corporate limits of the City.

2. Pursuant to the Agreement, the Local Governments have jointly committed to provide financial assistance for infrastructure for public sewer and water (the "Utility Infrastructure").

3. The County desires to provide grant funding to the City to assist with the costs of the Utility Infrastructure and related infrastructure that will serve the Project.

4. The County has been designated in the Agreement as the local government responsible for the overall administration of the Agreement pursuant to N.C.G.S. § 160D-1006(c). However, the City will act as the lead agency for the permitting.

5. The Local Governments wish to memorialize their understanding as to how they will administer the Development Agreement.

TERMS

NOW, THEREFORE, in consideration of the terms and conditions set forth herein and in consideration of the mutual promises and assurances provided herein, the receipt and sufficiency of such consideration being acknowledged by the Local Governments, the Local Governments do hereby agree as follows:

1. Incorporation. The above recitals are incorporated in this Agreement as if the recitals were set out in this Agreement in their entirety.

2. Definitions. Capitalized terms in this Agreement shall have the meanings assigned to them below or the meanings assigned to them elsewhere in this Agreement.

A. "Agreement" means the Development Agreement entered into by the Local Governments and the Developer.

B. "Developer" means Western Carolina Developers, LLC, a North Carolina limited liability company, and its successors in title to the Property who undertake development of the Property or who are transferred Development Rights.

C. "Property" means that real property located in the City of Morganton, located in Burke County, that is comprised of all of the properties with Burke County Real Estate ID ("REID") Nos. 54475 and 40571 and Parcel Identification Numbers (PINs) 1794175470 and 1794175020, said properties having been conveyed to Developer pursuant to the deed recorded at Book 2846 Page 86 of the Burke County Public Registry.

3. Grant of Funds by County. The County shall pay to City grant funds totaling $300,000 for the City to disburse to the Developer to be used for the Utility Infrastructure costs of the Project.

4. Use of Grant Funds. The City shall disburse the Grant Funds to the Developer exclusively for the Utility Infrastructure and related improvements that serve the Project as described in the Development Agreement. Any grant funds not expended for such purposes shall be returned to the County within sixty (60) days after final completion of the Utility Infrastructure.

5. Disbursement of Grant Funds. The County shall disburse the Grant Funds to the City in one lump sum after execution of this MOU and the Three Party Development Agreement and upon request by the City Manager. The anticipated costs of the Developer for the Utility Infrastructure and related improvements has been provided to the Local Governments, and it exceeds $1.4 million.

6. City Responsibilities. The City shall be responsible for the inspection and for any acceptance of the Utility Infrastructure and related improvements.

7. Reporting and Records. The City shall maintain accurate records of the disbursement of the Grant Funds and shall provide the County with a report related to the Utility Infrastructure when it is completed, and all Grant Funds have been expended or returned.

8. No Third-Party Beneficiaries. This MOU is solely for the benefit of the County and the City. Nothing herein shall create any rights or obligations in or for the Developer or any other person or entity.

9. Term and Termination. This MOU shall remain in effect until the Utility Infrastructure is completed, all Grant Funds are accounted for, and any unexpended funds are returned to the County, unless terminated earlier by mutual written agreement of the Local Governments. Provided, however, this MOU will terminate no later than December 31, 2036.

10. Entire Agreement; Amendment. This MOU and the Agreement constitutes the entire understanding between the Local Governments with respect to the subject matter hereof and supersedes all prior discussions or agreements, except for the Agreement. To the extent this MOU conflicts with any provision of the Agreement, the Agreement shall control. This MOU may only be amended in writing signed by both of the Local Governments.

11. Governing Law. This MOU shall be governed by the laws of the State of North Carolina.

12. Counterparts. This MOU may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

13. Construction. The Parties agree that each party and its counsel have reviewed and revised the Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement or any amendments or exhibits thereto.

14. Assignment. After notice to the Local Governments, the Developer may assign its rights and responsibilities hereunder to the subsequent landowners of all or any portion of the Property, in accordance with the provisions of the Agreement, provided that no assignment as to a portion of the relevant parcel of land will relieve the assigning party of responsibility with respect to the remaining portion of the relevant parcel of land owned by the assigning party without the written consent of the Local Governments. Subject to the provisions of applicable laws, in the event that the Developer sells all the Property and assigns its respective rights and responsibilities to a subsequent landowner, then the Developer shall be relieved of all of its covenants, commitments, and obligations hereunder; however, the Project, the Property, and the assignee shall be obligated to comply with and be subject to the requirements of the Agreement.

15. Severability. If any term or provision herein shall be judicially determined to be void or of no effect, such determination shall not affect the validity of the remaining terms and provisions. This MOU shall not purport to supersede any provision of any applicable law.

FOR BURKE COUNTY

Signature:	/s/: Jeffrey C. Brittain	Date: 10/19/2026
Printed Name:	Jeffrey C. Brittain	
Title:	Chairman, Board of Commissioners	

Attestation:	/s/: Morgan Buchanan	Date: 10/19/2026
Printed Name:	Morgan Buchanan	
Title:	Clerk to the Board of Commissioners	

FOR THE CITY OF MORGANTON

Signature:	/s/: Ronnie Thompson	Date: 9/14/2026
Printed Name:	Ronnie Thompson	
Title:	Mayor, City of Morganton	

Attestation:	/s/: Renee C. Carswell	Date: 9/14/2026
Printed Name:	Renee C. Carswell	
Title:	Clerk to the City Council	

FINANCE - COMMUNITY DEVELOPMENT BLOCK GRANT FOR INFRASTRUCTURE IMPROVEMENTS

Brian Epley, County Manager, presented information regarding the County's proposed application to the North Carolina Department of Commerce for Community Development Block Grant–Disaster Recovery (CDBG-DR) funding for the Indian Hills Pump Station project. He explained that the pump station, located in a floodplain in eastern Burke County, conveys wastewater to the City of Hickory's treatment facility and requires approximately $10 million in improvements to

address flood risks and enhance emergency preparedness. The County has explored funding through FEMA Public Assistance and Hazard Mitigation programs and is pursuing CDBG-DR funding to support the proposed improvements.

Mr. Epley explained that the public hearing was the second required hearing in the application process and would address the Citizen Participation Plan and Residential Anti-Displacement and Relocation Assistance Plan. He noted that the Citizen Participation Plan includes opportunities for public involvement through hearings, steering committee meetings, and community meetings. The proposed improvements would help protect wastewater infrastructure serving low- and moderate-income residents and reduce the potential for displacement resulting from a pump station failure. The Residential Anti-Displacement and Relocation Assistance Plan is hereby incorporated into the meeting minutes by reference.

Chairman Brittain opened the floor for questions or comments from the Board; there being none, he opened the public hearing at 7:11 p.m. The public hearing notice was published in *the News Herald* on October 3, 2026. Further, the notice was also posted on the County's website (www.burkenc.org) on October 5, 2026. There being no one present to address the Board, the public hearing was closed at 7:11 p.m. Chairman Brittain called for a motion.

Motion: To adopt Resolution No. 2026-24 approving the Burke County CDBG-DR Citizen Participation Plan and authorize the Chairman to execute the Plan. Additionally, to adopt the Residential Anti-Displacement and Relocation Assistance Plan. Further, to adopt Resolution No. 2026-25 authorizing the submission of Burke County's CDBG-DR Community Infrastructure application for the Indian Hills Project and authorizing the County Manager to execute and file the application and related documents.

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

Resolution No. 2026-24 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION APPROVING BURKE COUNTY
CDBG-DR CITIZEN PARTICIPATION PLAN

WHEREAS, Burke County is in the process of preparing applications for grants through the North Carolina Community Development Block Grant (CDBG) Disaster Recovery Program;

WHEREAS, program requirements require that each applicant and recipient shall provide citizens with an opportunity for meaningful involvement on a continuing basis and for participation in the planning, implementation and assessment of the program;

WHEREAS, further, each applicant for CDBG-DR funds shall develop and adopt, by resolution of their governing board, a written citizen participation plan developed in accordance with applicable rules; and

WHEREAS, the Planning Department has drafted a citizen participation plan and requests its adoption by the Board of Commissioners.

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

1. That the Burke County CDBG-DR Citizen Participation Plan included with this agenda item is hereby adopted, and the Chairman is authorized to execute said Plan.

2. That all acts and doings of officers, employees, and agents of the County, whether taken prior to, on, or after the date of this Resolution, that are in conformity with and in the furtherance of the purposes and intents of this Resolution as described above shall be, and the same hereby are, in all respects ratified, approved and confirmed.

3. That this resolution shall be effective upon its adoption.

Adopted the 19th day of October 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

Approved as to form:

/s/: Dylan Laws
County Attorney

Resolution No. 2026-25 reads as follows:

BURKE COUNTY
NORTH CAROLINA

RESOLUTION OF THE BURKE COUNTY
COMMUNITY DEVELOPMENT BLOCK GRANT APPLICATION
INDIAN HILLS PROJECT

WHEREAS, the Burke County Board of Commissioners has previously indicated its desire to assist in community development efforts; and

WHEREAS, the Burke County Board of Commissioners has held two public hearings concerning the proposed application for Community Development Block Grant funding to benefit low- and moderate-income residents of the Burke County community; and

WHEREAS, the Burke County Board of Commissioners wishes the County to pursue a formal application for Community Development Block Grant funding to benefit low-and-moderate income residents through the proposed project that will repair Indian Hills Pump Station.

WHEREAS, the Burke County Board of Commissioners certifies it will meet all federal regulatory and statutory requirements of the Community Development Block Grant Program,

NOW THEREFORE BE IT RESOLVED, BY THE BURKE COUNTY BOARD OF COMMISSIONERS:

That Brian Epley, County Manager, and successors so titled, is hereby authorized to execute and file an application on behalf of Burke County with the NC Department of Commerce Division of Community Revitalization (DCR) for approval of a Community Development Block Disaster Recovery Grant for Community Infrastructure to benefit low-and-moderate income residents through the proposed project that will repair Indian Hills Pump Station.

That Brian Epley, County Manager, and successors so titled, is hereby authorized and directed to furnish such information as the NC Department of Commerce Division of Community Revitalization (DCR) may request in connection with such application or the project; to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That Burke County has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, and ordinances applicable to the project and to the grants pertaining thereto.

Adopted the 19th day of October 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

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

Julia Hughes, a resident of Idlewild Acres Mobile Home Park for 28 years, expressed concerns regarding significant lot rent increases following the park's acquisition by a corporate owner approximately five years ago. She stated that her monthly lot rent had increased from $150 to $700 without additional amenities or services, creating substantial financial hardship for residents, particularly those on fixed incomes. Ms. Hughes also described a dispute over a proposed mid-lease rent increase, which management subsequently withdrew, and expressed frustration with the lack of communication from corporate management. She acknowledged the Board's limited

authority over rental rates and requested that commissioners advocate for residents by contacting state legislators and help facilitate a meeting between park residents and local officials to discuss affordable housing concerns.

Kevin Stanley, a resident of Idlewild Acres Mobile Home Park since March of 2024, expressed concerns regarding the condition of mobile homes sold by park management, costly repairs, and what he described as improper rent increases during existing lease terms. He stated that several residents had experienced significant delays in receiving titles to their purchased homes. Mr. Stanley also raised concerns regarding inadequate property maintenance, including overgrown vegetation, septic and drainage issues, missing street signs that could hinder emergency responders, and a lack of accommodations for elderly and disabled residents. He requested the Board's assistance in facilitating discussions between residents and park management to address these concerns and identify potential solutions.

Joshua Blankenship, a Burke County resident, spoke on behalf of residents of Idlewild Acres and Mobile College mobile home communities, expressing concerns regarding rising housing costs, alleged violations of tenant rights, and delays in receiving titles to purchased mobile homes. He emphasized the financial hardships facing residents and requested that the Board consider three actions: contact the North Carolina Attorney General's Consumer Protection Division and Division of Motor Vehicles to request an investigation into withheld mobile home titles; urge state legislators to strengthen protections for manufactured home park residents; and designate a commissioner or the County Manager to meet with residents within 30 days. Mr. Blankenship indicated that residents would submit a written follow-up requesting information regarding the Board's response.

James Ayers, a Burke County attorney representing Bruce and Janette Alexander, requested reimbursement of interest, penalties, and legal fees associated with a property tax foreclosure. He explained that the Alexanders purchased multiple parcels in 2016 and paid all property tax bills they received; however, certain parcels allegedly remained listed under the previous owner's name in County tax records, resulting in unpaid taxes and a foreclosure action in 2022. Mr. Ayers stated that the Alexanders paid $5,944.63 to resolve the foreclosure, including approximately $2,607.67 in interest, penalties, and legal fees. He emphasized that his clients did not dispute their responsibility for the underlying property taxes but requested reimbursement of the additional charges incurred.

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

RESULT: NO ACTION TAKEN

RECESS OF THE MEETING
Chairman Brittain called for a brief recess of the meeting at 7:23 p.m., and the meeting resumed at 7:27 p.m.

CONSENT AGENDA
At the request of the Board, Brian Epley, County Manager, reviewed the following eight (8) items on the consent agenda, which were approved by a single motion.

CM - PROPOSED UPDATES TO WPCOG CHARTER AND BYLAWS

The Western Piedmont Council of Governments (WPCOG) is proposing amendments to its Charter and Bylaws to update and clarify the organization's governance and administrative structure. The proposed revisions include clarification of WPCOG's authority to serve as the regional public housing authority; changing certain voting thresholds from a two-thirds majority to a simple majority; eliminating the Treasurer and Secretary officer positions and adding at-large positions to the Executive Committee; recognizing a staff Clerk to the Board and Finance Officer; and other minor language clarifications.

Motion: To approve and ratify the proposed amendments to the Western Piedmont Council of Governments Charter and Bylaws as presented.

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

CM- BUDGET AMENDMENT NO. 8- CAPITAL PROJECT CLOSEOUT

Budget Amendment No. 8 provides for the closeout of Capital Project Fund 220, established for the planning and construction of the Animal Services building and new EMS Headquarters. Remaining fund equity will be transferred to the Capital Reserve Fund, with a portion subsequently transferred to the Capital Project Fund for the purchase of cardiac monitors.

Motion: To adopt Budget Amendment No. 8 for Capital Project Closeout as presented.

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

Budget Amendment No. 8 reads as follows:

BUDGET AMENDMENT NO. 8
FY 26-27

Summary of Information: Budget Amendment #8 falls under the Public Safety focus area.

BUDGET AMENDMENT NO. 8			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
410-00000-05-599999	Transfer from Fund 220	$925,000	
400-00000-11-439410	Transfer from Capital Reserve Fund into Capital Project Fund	$925,000	
EXPENSES			
410-00000-55-595400	Transfer to Fund 400	$925,000	
400-44500-05-575000	Equipment	$925,000	
Purpose: to close the capital project fund 220, which was used for the planning and construction of the Animal Services building and new EMS Headquarters. Fund equity will be transferred back into the capital reserve fund, of which a portion will be transferred into the capital project			

fund, for the purchase of cardiac monitors.
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 19th day of October 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. 9- ADDITIONAL STATE FUNDING FOR ADULT SERVICES CLIENTS IMPACTED BY HURRICANE HELENE

Budget Amendment No. 9 recognizes additional State funding being distributed to counties to assist Adult Services clients impacted by Hurricane Helene. Funding will be used based on individual assessments conducted by Adult Social Services workers to address essential needs, including medical and personal care, food and clothing, household necessities, housing assistance and repairs, and utility expenses.

Motion: To adopt Budget Amendment No. 9- Additional State Funding for Adult Services Clients Impacted by Hurricane Helene as presented.

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

Budget Amendment No. 9 reads as follows:

BUDGET AMENDMENT NO. 9
FY 26-27

Summary of Information: Approval of the following Budget Amendment No. 9 recognizes additional state funding that is being disbursed to counties for the purpose of assisting adult services clients who were impacted by Hurricane Helene.

BUDGET AMENDMENT NO. 9			
REVENUES AND EXPENSES			
ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
100-52000-01-433441	Helene Disaster Funding	$15,800	
EXPENSES			
100-52000-20-561500	Adult Expenses	$15,800	

Purpose: The purpose of this amendment is to recognize additional state funding that is being disbursed to counties for the purpose of assisting adult services clients who were impacted by Hurricane Helene. Funding will be utilized for assorted essential needs, based on assessments conducted by adult social services workers. As in the prior year, these will be used to assist individual clients as needed with medical care for physical and mental health needs not covered by Medicaid or other health insurance, assistance with personal hygiene, and support for obtaining suitable food, clothing, electronics, school supplies, and essential household and personal items. Additionally, funding may be used to locate and provide rental or mortgage assistance, housing-related repairs, modifications, and utility expenses.
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 19th day of October 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. 10 — SHERIFF'S OFFICE GRANTS
Burke County has been awarded two (2) funding allotments from the State of North Carolina for public safety purposes. The first is a direct allotment included in the State budget for the purchase of an armored tactical vehicle. The second is funding from the North Carolina Department of Public Safety for the purchase of additional public safety radio equipment.

Motion: To adopt Budget Amendment No. 10-Sheriff Office Grants as presented.

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

Budget Amendment No. 10 reads as follows:

BUDGET AMENDMENT NO. 10
FY 26-27

Summary of Information: Approval of the following Budget Amendment No. 10 to recognize funds from multiple grant awards for the Sheriff's Office.

BUDGET AMENDMENT NO. 10
REVENUES AND EXPENSES

ACCOUNT NUMBER	DESCRIPTION	INCREASE	DECREASE
REVENUES			
215-21515-01-433100	Direct State Allotment	$450,000	
100-46503-01-433200	NC Dept of Public Safety Grant	$55,000	
EXPENSES			
215-21514-10-574005	Vehicles	$450,000	
100-44500-05-573000	Equipment	$55,000	
Purpose: The first grant is a direct allotment included in the state budget, which is for the purpose of purchasing an armored tactical vehicle. The second allotment is from the state department of public safety and will be used for the purchase of additional public safety radio equipment. The funding is being awarded to Burke County by the State of North Carolina. This is a direct allotment included in the state budget for the purpose of purchasing an armored tactical vehicle.			
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 19th day of October 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

CLERK - APPOINTMENT TO LEPC ADVISORY BOARD

The Local Emergency Planning Committee works on planning, response, and general safety measures dealing with hazardous materials. This committee works hand-in-hand with emergency response agencies, businesses, industrial organizations, and the general public. The committee currently has a vacancy for Seat No. 16 — At Large. An application has been received from Brenda Campbell to serve this role.

Motion: To appoint Brenda Campbell to Seat No. 16 At-Large for the remainder of the seat term ending January 31, 2029.

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

CLERK - APPOINTMENT TO JCPC ADVISORY BOARD

The purpose of the council is to assess the needs of at-risk youth in Burke County, giving particular attention to the offenders on a continuing basis. They also assist the county in planning delinquency prevention programs and recommending community-based alternatives to becoming involved in the justice system. Finally, they evaluate programs receiving community-based

alternative funds or recommend new programs for Juvenile Crime Prevention Council funds to meet the continued need. An application has been received from Chazlyn Thomas to serve as Seat No. 7—Social Services Designee.

Motion: To appoint Chazlyn Thomas to Seat No. 7-Social Services Designee.

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

TAX - TAX RELEASE AND REFUND REPORT FOR PERIOD ENDING SEPTEMBER 30, 2026

Releases in value and/or refunds of taxes typically occur when:

- Taxpayers submit information that creates a reduction in value.
- Situs is corrected between counties and/or municipalities.
- Valuation appeals reduce the value of real or personal property.
- The postmark reveals that a payment was submitted in a timely manner.

This Tax Release and Refund Report for the period ending September 30, 2026, to the Board of Commissioners for consideration.

Tax System Refunds and Releases			
Report Amount	Rebilled Amount	Net Release	Refund Amount
$65,858.28	$59,273.19	$6588.45	$0.00

VTS Refunds Over $100	
	Refund Amount
VTS Adjustments	$449.08

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

Motion: To accept the September 2026 Tax Release and Refund Report as presented.

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

TAX - TAX COLLECTION REPORT FOR PERIOD ENDING SEPTEMBER 30, 2026

The Tax Collection Report for the period between July 1, 2026, and September 30, 2026 was submitted to the Board of Commissioners for consideration. This reflects the status of collections by the Burke County Tax Collection staff and serves as a supplement to the Annual Settlement Report. The Tax Levy is the total property tax value, not including motor vehicles, times the tax rate. This amount changes monthly with the addition of discoveries, other changes, or corrections, and when Public Utility Values are added, typically during September.

Year-to-Date Revenue Collections				
	Budget	Actuals to Date	% Collected	$ Remaining
Current Year Taxes	$65,587,042	$35,762,557	54%	$26,824,484
Discounts	($350,000)	($344,0080		
Delinquent Taxes	$700,000	$373,974	53%	$326,026
Interest and Fees	$329,000	$50,000	15%	$278,764
Total	$61,174,871	$36,186,747		

Total Levy For 2026-2027 Tax Year				
	Current Year Amended Levy	Current Year Collected	% Collected	$ Remaining
Property Taxes	$57,319,903	$35,570,306	62%	$23,037,355
Motor Vehicle Taxes	$5,456,857	$1,775,053	32%	$3,681,804
Fire Tax	$80,078,008	$5,009,774	63%	$3,032,319

Motion: To accept the September 2026 Tax Collection Report as presented.

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

ITEMS FOR DECISION

FM - APPROVAL OF BURKE COUNTY FOR THE ISSUANCE OF TAX-EXEMPT DEBT OBLIGATIONS BY OAK HILL FIRE AND RESCUE PROTECTION ASSOCIATION, INC.

Brian Epley, County Manager, presented information on behalf of Oak Hill Fire and Rescue Protection Association, Inc. regarding proposed tax-exempt financing through HomeTrust Bank in an amount not to exceed $1,100,000 for the purchase of one pumper fire truck and one pumper/tanker fire truck. He explained that the equipment would be owned and operated by Oak Hill Fire and Rescue for fire protection services within the Oak Hill Fire District, with no ownership or financial obligation assumed by Burke County. Mr. Epley stated that the Board was being asked to support the financing and authorize the County to provide the bank with its customary confirmation of funding.

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

Motion: To approve the issuance of tax-exempt debt obligations by Oak Hill Fire and Rescue Association Inc. in an amount not to exceed $1,100,000.00 to purchase (1) Pumper Fire Truck and (1) Pumper/Tanker Fire Truck and authorize the Chairman to execute the Certificate of Approval for financing through Home Trust Bank.

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

FM - APPROVAL OF BURKE COUNTY FOR THE ISSUANCE OF TAX-EXEMPT DEBT OBLIGATIONS BY LAKE JAMES FIRE AND RESCUE, INC.

Ken Corn, Treasurer of Lake James Fire and Rescue, Inc., presented information regarding proposed tax-exempt financing through HomeTrust Bank in an amount not to exceed $483,265 for the purchase of a new Quick Attack Fire Truck. He explained that the municipal lease-purchase arrangement would provide a reduced interest rate and that the equipment would be owned and operated by Lake James Fire and Rescue exclusively for fire protection and rescue services within the Lake James Fire District. There is no ownership or financial obligation assumed by Burke County. Mr. Corn requested that the Board execute the supporting documentation and confirmation of funding letter, which is needed to facilitate the financing.

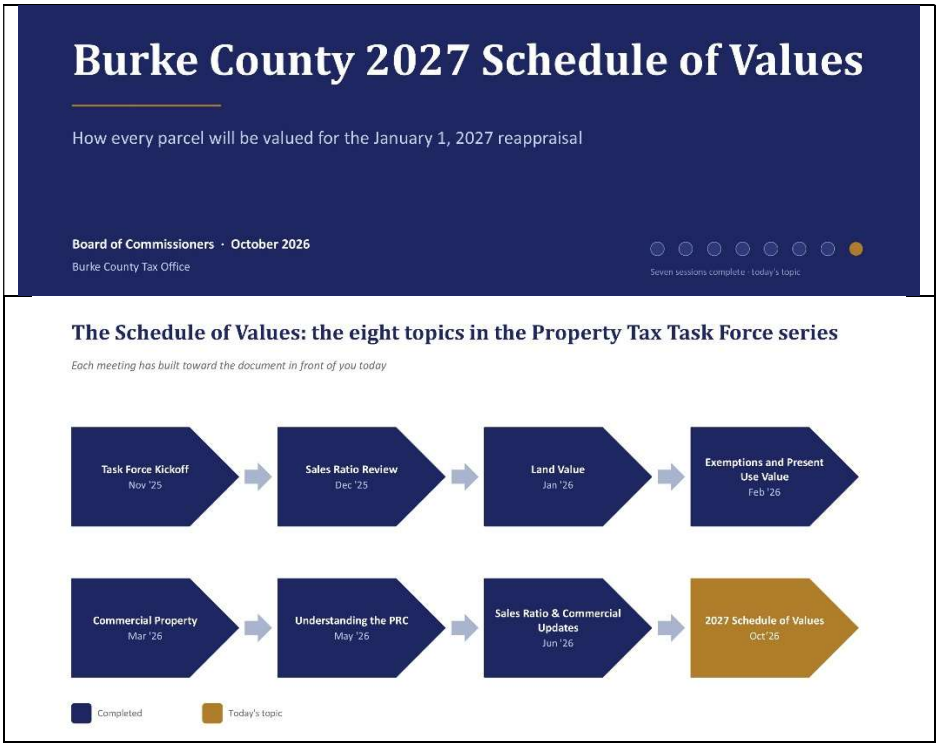
Chairman Brittain opened the floor for questions or comments; there being none, he called for a motion.

Motion: To approve the issuance of tax-exempt debt obligations by Lake James Fire and Rescue, Inc., in an amount not to exceed $483,265 for the purchase of one new Quick Attack Fire Truck and authorize the Chairman to execute the Certificate of Approval for financing through Home Trust Bank.

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

TA - APPROVAL OF 2027 SCHEDULE OF VALUE AND PRESENT USE SCHEDULE OF VALUE

Travis Isaacs, Tax Administrator, presented the proposed 2027 Schedule of Values for Burke County's January 1, 2027, reappraisal as follows:



The SOV is the county's rulebook for valuing property

The published rates, adjustments and procedures every appraiser must follow to value real property at market as of January 1, 2027

Who it is written for

County appraisal staff
The single standard they work from in the field, so that 59,283 parcels are valued the same way

Property owners
So they can trace every figure on their Property Record Card back to a published rule

Appeal boards
The Board of Equalization & Review and the Property Tax Commission — the reference in any appeal

What it IS

- The method and the rate tables
- Adopted by the Board of Commissioners under G.S. 105-317
- Appealable to the Property Tax Commission for 30 days after adoption

What it is NOT

- Not the tax rate — the Board sets that separately, later
- Not any individual property's value — those come from applying the SOV
- Not a revenue decision — a reappraisal redistributes; it does not raise money

Burke County 2027 Schedule of Values · Property Tax Subcommittee briefing · 2

Reappraisal is not optional — state law sets the what, the when, and the how

The county's discretion is in the method; the mandate comes from Raleigh

Value at market
G.S. 105-283: all property appraised at 'true value in money' — market value. The county cannot value below market.

Reappraise on a cycle
G.S. 105-286: at least every 8 years. Burke chose 4 years in 2001. Last reappraisal 2023; next January 1, 2027.

Publish the schedules
G.S. 105-317: adopt uniform schedules 'sufficiently detailed' that appraisers can adhere to them. This document.

Oversight
NC Department of Revenue reviews county compliance and runs its own annual sales-ratio study.

Adoption steps under G.S. 105-317(c)

Oct 19	Schedules delivered to the Board; copy filed for public inspection
Oct 21	Notice of public hearing published
Nov 16	Public hearing on proposed schedules, and adoption
Nov 17 – Dec 16	Notice of adoption published 4 consecutive weeks
Dec 16	Last day to challenge the schedules' validity at the Property Tax Commission

2026 dates per the Tax Office adoption calendar.

Burke County 2027 Schedule of Values · Property Tax Subcommittee briefing · 3

Inside the 2027 Schedule of Values

The market it must reflect
Housing, land and the local economy since 2023

How a value is built
The record card, a worked parcel, and which approach controls

How the result is tested
The accuracy and uniformity standards written into the document

Housing: prices rose and have eased; the real story is supply

Single-family homes, Burke County, rolling 12 months — Canopy MLS

$250K → $265K
Median home sale price, 2023 reappraisal → 12 months to Jul 2026; peaked at $275,000 in Feb 2026

24 → 56 days
Average days on market, +133%

1.5 → 4.1 mo.
Months' supply of inventory, +173% and still rising





Task Force · Jun '26

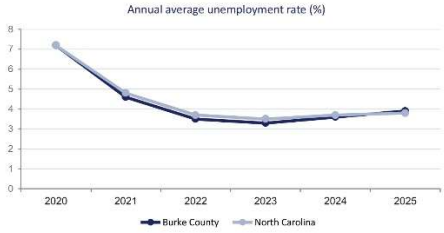
Land outpaced housing while the local economy softened

+20.9%
Median lot/acreage/farm price, $49,000 → $32,000 (volatile: peaked $57,500 in Nov 2024, fell to $45,500 by Jan 2026)

3.3% → 3.9%
County unemployment 2023 → 2025; above the state rate for the first time in the series

69%
Burke avg private wage ($43,020) as a share of NC ($70,672)

Tier One
2026 state designation — among the 40 most economically distressed counties



What this means for the 2027 values

- Population grew only 1.2% (87,570 → 88,655) and wages sit well below the state — neither explains the appreciation
- Where values rose fastest — Lake James, Lake Rhodhiss, Lake Hickory, the mountain areas — a meaningful share of demand came from outside the county
- Construction stayed active: 14,345 building-related permits, 2023 – Aug 2026
- Expect uneven change: some market areas up materially, others flat. That unevenness is exactly what a reappraisal corrects

Task Force · Jun '26

Nearly a third of parcels are exempt or deferred

Section 1-2, The Burke County Tax Base; present-use value carried in its own schedule

59,283
Real property parcels

68% / 32%
Improved / vacant share of parcels

29.45%
Of parcels exempt or deferred

Exempt — removed from the tax base

- Federal, State, County and municipal property — notably Pisgah National Forest, South Mountains State Park, Lake James State Park and the Catawba River corridor
- Property owned by religious, educational and other qualifying exempt organizations
- Still appraised at market value; simply not billed

Deferred — present-use value (G.S. 105-277.2 to .7)

- Agricultural, horticultural and forest land is appraised twice — at market and at present-use value — and taxed on the lower. The difference accrues as deferred tax on the parcel
- Rates are set by the State Use-Value Advisory Board by soil class and region, not by the County
- Applied for, with a continuing sound-management obligation; losing eligibility triggers rollback of deferred tax with interest

Task Force · Feb '26

Reading a Property Record Card: every field mapped to the section behind it

"Reading a Property Record Card" follows the foreword: a sample residential and a sample commercial card, identifiers removed, each field cross-referenced



Where each block is explained

1. **Parcel header** 5-1 Land Valuation Process · 5-3 Building Uses · 5-5 Size Factor
2. **Sales details** 5-1, opening.
3. **Land summary** 5-1 Land Process · 5-2 Land Adjustments · Tables A-1 to A-4
4. **Improvement summary** 5-8 Quality Grade (Appendix 4A) · 5-10 Depreciation · 5-9 % Complete
5. **Building detail** 5-3 Building Uses · 5-4 Additions & Deductions · 5-5 Size · 5-6 Areas · 5-7 Refinements
6. **Miscellaneous improvements** 5-11 Miscellaneous Improvements
7. **Total Taxable Value** 5-12 Worked Example, Step 4 · 3-4 Reconciliation · exemptions and deferrals removed here

Commercial card: land, occupancy, class, area, depreciation map to Part VI (6-1 to 6-7); the Income Detail page maps to 6-8.

Task Force · May '26

A real parcel, priced from the published rates

Section 5-12 — a 2.66-acre Silvercreek parcel with a 2,483 sq ft dwelling built in 1935 and seven outbuildings

1 Land

$52,522

- Prime site: first 0.50 ac × $58,000 = $29,000
- Balance: 2.16 ac × $9,000 × 1.21 size factor = $23,522
- Rates from the market area; size factor from Table A-4, applied to the balance line only

+

2 Dwelling

$343,195

- Base $140.00/sf × 0.97 size factor = $135.80
- Main body 1,611 sf + $10,100 refinements; upper story 872 sf; porches, deck, utility at their own rates
- Grade B-8 × 1.12 → replacement cost new $423,698
- Eff. year 2003, Average condition → 19% depreciation

+

3 Misc. improvements

$2,778

- Seven sheds and lean-tos, 1953–1980
- Each priced from its own table at grade C
- Each depreciated on its own effective age (72–75%)

=

4 The parcel

$398,495

- Land + dwelling + misc., added
- Printed as Total Taxable Value on the card
- No exemption or deferral applies here; where one does, it is removed at this step

Every figure above comes from a published table: land rates and size adjustment (A-1 to A-4), residential base rates and size factors (B tables, Appendix 16), grade factors (Appendix 4A), depreciation (Appendix 15).

Task Force · Jan '26

One primary approach for each property type

Section 3-4, Reconciliation — cost calibrated to sales for homes; income leads for investment property

Property type	Primary approach	In plain terms
Vacant land	Sales comparison	What comparable land is actually selling for
Single-family homes, manufactured homes	Cost, calibrated to market by area	What it would cost to rebuild, less wear, checked against local sales
Condos / townhouses	Cost, calibrated to market by area	Homogeneous units — sales support directly
Apartments, retail, office, hotels, industrial	Income	What an investor would pay for the income stream
Special-purpose, institutional, churches	Cost	No rental market to observe — cost is the only evidence

Commercial record card

Land, occupancy code and rate, class, area and story height, and depreciation each map to Part VI (6-1 to 6-7). The Income Detail page — unit income, vacancy, expenses, overall rate — maps to 6-8.

Where judgment enters

Quality grade, condition rating, land influence factors and obsolescence are appraiser judgments — exercised inside published ranges and supported by market evidence. That is what makes 59,283 values uniform.

Task Force · Mar '26

The tests the 2027 values will be held to

Standards drawn from the IAAO Standard on Mass Appraisal; proposed for adoption in the SOV

Accuracy

Median assessment level

90% – 110%

The middle appraised-value-to-sale-price ratio. At 100% the group is valued at what it sold for. Applies countywide and, as far as practical, to each market area.

Uniformity

Coefficient of dispersion (COD)

10% – 25%

How far individual ratios scatter around the median. Low = like properties valued alike. Tighter for newer subdivisions (10%), looser for rural (20%) and vacant land (25%).

Fairness across price

Price-related differential (PRD)

0.98 – 1.03

Whether high- and low-value properties carry the same share. Above 1.03 means lower-value properties are valued at a higher percentage of market than expensive ones.

Two things the standards make explicit

- "As far as practical": some market areas have too few qualified sales in four years for a reliable statistic. There, the number is reported and the limitation stated — not treated as pass/fail on evidence that cannot carry the weight.
- These are Burke's own adopted standards, separate from the annual sales-ratio study the Department of Revenue runs under G.S. 105-289(h).

Task Force - Dec '25

What this means for property owners: values change, revenue does not — and every value can be appealed

The two questions every constituent will ask

"Will my taxes go up?"

- A reappraisal does not raise revenue. The Tax Administrator sets value; the Board of Commissioners sets the rate — separately, and afterward.
- State law (G.S. 159-11(e)) requires the Board to publish a revenue-neutral rate: the rate that would raise the same money as today's rate with no reappraisal.
- A bill rises or falls depending on how a property's value changed relative to the county as a whole, and on the rate the Board adopts.
- Properties that appreciated faster than average (e.g., lakefront, mountain) tend to see a larger share; those that lagged, a smaller one. That rebalancing is the point.

"What if I disagree with my value?"

1. **Informal review**
   File with the Tax Office within the window on the notice. An appraiser reviews, may inspect, replies in writing. Fastest step; most appeals resolve here.
2. **Board of Equalization & Review**
   Formal appeal; hearing before the county board; decision mailed within 30 days. Board may raise, lower or sustain.
3. **NC Property Tax Commission**
   Within 30 days of the Board's decision; further appeal to the Court of Appeals.

Values are presumed correct; the owner carries the burden of showing the method was arbitrary or illegal and the value substantially exceeds market. Evidence should speak to value as of January 1, 2027.

Reference: where each Task Force topic lives in the Schedule of Values

Sales Ratio Review	Dec '25	Part IV — Sales Analysis System; Principles of Uniform Assessment
Land Value	Jan '26	Part V — Land Valuation Process, Land Adjustments; Tables A-1 to A-4
Exemptions & Present Use Value	Feb '26	Section 1-2 — Tax Base; separate Present-Use Value schedule
Commercial Property	Mar '26	Part VI — Commercial and Industrial; Appendix 14 income models
Understanding the PRC	May '26	"Reading a Property Record Card" — front of the document
Sales Ratio & Commercial Updates	Jun '26	Section 1-3 — Market Conditions; 3-4 Reconciliation



Chairman Brittain opened the floor for questions or comments. Commissioner Burns thanked the Revaluation Task Force and Tax Office staff for their efforts and inquired about the anticipated number of property valuation appeals. Mr. Isaacs estimated that approximately 20% of property owners could appeal, although the number of appeals received during the 2023 revaluation was significantly lower than projected. In response to a question regarding appeal deadlines, Mr. Isaacs clarified that property owners may file appeals while the Board of Equalization and Review is in session, but no additional appeals may be heard once the Board adjourns. He stated that the Tax Office would publicize appeal procedures and deadlines and conduct community outreach throughout the County and its municipalities to educate residents about the revaluation process and available property tax relief programs. There being no further discussion, Chairman Brittain called for a motion.

Motion: To receive information as presented and schedule a public hearing for November 16, 2026, for the 2027 Schedule of Values and the Present Use of Values, standards, and rules to be used in the 2027 reappraisal of real property in Burke County.

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

BOC - REPORT & COMMENTS

Chairman Brittain then opened the floor for reports and comments from Board members and professional staff. Commissioner Stroud thanked Burke County residents for their continued engagement, patience, and understanding regarding matters affecting the community and expressed appreciation for everyone's efforts. Chairman Brittain shared information regarding upcoming community events and Board meetings. He also encouraged citizens to get out and

vote, then provided information regarding early voting dates and times, as well as Election Day voting hours. 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
- 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 7:52 p.m.

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

Approved this 16th day of November 2026.

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

Attest:

_____
Morgan Buchanan
Clerk to the Board of Commissioners