MINUTES

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

BOARD OF COMMISSIONERS
MONDAY, OCTOBER 5, 2026

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 5:30 p.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

Present were: Chairman William Lapsley, Vice-Chair J. Michael Edney, Commissioner Rebecca McCall, Commissioner Sheila Franklin, Commissioner Jay Egolf, County Manager John Mitchell, Assistant County Manager Chris Todd, Public Safety Director Jimmy Brissie, Financial Services Director Samantha Reynolds, County Attorney Russ Burrell, and Clerk to the Board Denisa Lauffer.

Also present were: Chief Communications Officer Mike Morgan, Director of Public Health David Jenkins, Internal Auditor Natalie Pinto, Cooperative Extension Director Dr. Terry Kelley, Social Services Director Lorie Horne, County Engineer Marcus Jones, Director of Human Resources Karen Ensley, Tax Assessor Kevin Hensley, Planning Director Autumn Radcliff, Planner Austin Parks, Sheriff Lowell Griffin, and Finance Director Randal Cox. Deputies Matt Covil and Kayla Brezilac provided security.

CALL TO ORDER/WELCOME

Commissioner Lapsley called the meeting to order and welcomed all in attendance.

INVOCATION

John Mitchell provided the invocation.

PLEDGE OF ALLEGIANCE

Randi-Mae Eatmon, West District 4-H Member Engagement Officer, led the Pledge of Allegiance to the American Flag.

RESOLUTIONS AND RECOGNITIONS

Ninth Annual Early Childhood Leadership Summit

Chairman Lapsley reported that Commissioner Franklin was one of ten representatives chosen to represent NC at the Ninth Annual Early Childhood Leadership Summit, held recently in Westminster, Colorado.

2026.101 Resolution - Service Badge and Sidearm Request –Master Deputy Terry Brackett

The Sheriff's Office requested that the service badge and sidearm of Master Deputy Terry Brackett be given to him in recognition of his retirement from the Henderson County Sheriff's Office.

Master Deputy Terry Brackett began his career with the Henderson County Sheriff's Office on September 22, 2006, and served as a Deputy and Master Deputy during his 20-year tenure. To honor him and show gratitude, the Sheriff's Office intends to present him with his service badge and service sidearm.

Sheriff Griffin makes this request on behalf of the Sheriff's Office pursuant to North Carolina General Statute 17F-20.

Vice-Chair Edney moved that the Board allow Sheriff Lowell S. Griffin to present the service badge and sidearm as a token of appreciation to Master Deputy Terry Brackett. All voted in favor, and the motion carried.

2026.102 Resolution – Service Badge and Sidearm Request – Sergeant Christopher Ellis
The Sheriff's Office requested that the service badge and sidearm of Sergeant Christopher Ellis be given to him in recognition of his retirement from the Henderson County Sheriff's Office.

Sergeant Christopher Ellis began his career with the Henderson County Sheriff's Office on June 1, 1999, and held the ranks of Detention Officer, Deputy, Master Deputy, Corporal, and Sergeant during his 27-year tenure. To honor him and show gratitude, the Sheriff's Office intends to present his service badge and service sidearm.

Sheriff Griffin makes this request on behalf of the Sheriff's Office pursuant to North Carolina General Statute 17F-20.

Vice-Chair Edney moved that the Board allow Sheriff Lowell S. Griffin to present the service badge and sidearm as a token of appreciation to Sergeant Christopher Ellis. All voted in favor, and the motion carried.

PROCLAMATIONS
2026.103 National 4-H Week
The Board was requested to adopt a Proclamation designating October 4, 2026, to October 10, 2026, as National 4-H Week in Henderson County.

Commissioner McCall moved that the Board designate October 4, 2026, to October 10, 2026, as National 4-H Week in Henderson County.All voted in favor, and the motion carried.

PUBLIC COMMENT *(Comments are the views and opinions of the speaker)*

1. Zane Capps thanked the Board for supporting the County's 4-H program and spoke about the program's importance and the valuable learning opportunities it provides.
2. Randi-Mae Eaton thanked the Board for recognizing National 4-H Week.
3. Holly Newton spoke regarding ALPR cameras and the County's policies for retaining collected data. She said the policies were inconsistent and unfair and urged the Board to defund the cameras.
4. Tom Shantz spoke about two constitutional amendments appearing on the ballot in the upcoming elections and emphasized the importance of voters educating themselves before election day. He was in support of the Farmland Preservation General Obligation Bond.
5. Scott Lesser spoke in opposition to the use of ASPL cameras.
6. Ken Fitch spoke about conservation of roadless areas and the Roadless Rule. He stated that roadless areas should be conserved and protected.
7. Jeffrey Christofferson spoke regarding the FEMA Home Mitigation Buyout Program and urged the Board to take the necessary actions to allow the closings to finalize.
8. Riley Brackett, President of the WHHS FFA, spoke about the importance of agriculture in Henderson County.
9. Paul Weichellbaum spoke about the Farmland Preservation General Obligation Bond.
10. Aaron Black spoke regarding ALPR cameras and was opposed to the County's use of the cameras.

11. A person who wrote their name as "Continuous Natural Habitat" spoke about surveyor caps and plats and expressed the importance of protecting life and property.
12. Carly Hall spoke about the impact agriculture has had on her life and her desire to pursue a career in agriculture. She discussed her experiences working with two local family-owned farms.
13. Payton Davis, whose family owns Davis Farms. Spoke about FFA growth in Henderson County schools.
14. Ruby Ballard, Vice-President of the EHHS FFA Chapter, spoke about the opportunities available through agriculture.
15. Darrell Ellis spoke regarding the FEMA buyout program and urged the Board to allow property owners participating in the program to proceed through the closing process.
16. Lynne Williams spoke regarding agricultural property on Upward Road that has been proposed for development.

Commissioner McCall asked the Chairman to allow Emergency Management Director Jimmy Brissie to provide an update on the FEMA Buyout Program for the residents of the Clear Creek Community in attendance.

Mr. Brissie reported that he and the County Attorney had been working with the State regarding the acquisition process and potential legal arrangements involving homeowners' associations. He stated that approximately 94 properties are currently included in the countywide buyout program, with 49 approved by FEMA. Of the 35 properties appraised under the State's contractor, 34 offers have been extended to homeowners, and 28 have been accepted.

DISCUSSION/ADJUSTMENT OF AGENDA

Chairman Lapsley moved to approve the agenda as presented. All voted in favor, and the motion carried.

CONSENT AGENDA

Approval of Minutes
Draft minutes were presented for Board review and approval for the following meetings:

September 8, 2026, and September 16, 2026

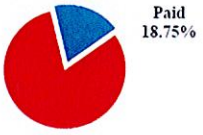
Motion: I move the Board approve the minutes from September 8, 2026, and September 16, 2026.

Tax Collector's Report
The following report from the office of the Tax Collector was provided for the Board's information.

Please find outlined below collections information through September 23rd for 2026 real and personal property bills created and mailed. Vehicles taxes are billed monthly by NCDMV.

Henderson County Annual Bills (Real and Personal Property):

2026 Beginning Charge:	**$117,198,842.43**
Discoveries & Imm. Irreg.:	$187,226.07
Releases & Refunds:	($61,017.43)
Net Charge:	$117,325,051.07
Unpaid Taxes:	$95,330,186.78
Amount Collected:	**$21,994,864.29**



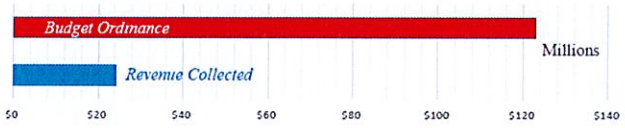
Henderson County Registered Motor Vehicles (As Collected by NC DMV):

Net Charge:	$1,940,585.16
Unpaid Taxes:	$5,926.27
Amount Collected:	**$1,934,658.89**

99.69%

Henderson County FY'27 Budget Analysis:

Budget Ordinance		Revenue Collected	
Ad Valorem:	$121,916,161.00	Ad Valorem:	$23,929,523.18
Prior Years:	$1,045,000.00	Prior Years:	$269,092.66
Budget Total:	**$122,961,161.00**	**YTD Revenue:**	**$24,198,615.84**



2026.104 Pending Releases and Refunds

The pending releases and refunds were reviewed by the Assessor. As a result of that review, the Assessor's opinion was that the findings are in order. Supporting documentation is on file in the County Assessor's Office.

These pending release and refund requests were submitted to the Henderson County Board of Commissioners for approval.

Type:	**Amount:**
Total Taxes Released from the Charge	$29,573.62
Total Refunds as a Result of the Above Releases	$ 3,465.15

Motion: I move the Board to approve the Combined Release/Refund Report as presented.

County Financial Report and Cash Balance Report – August 2026

The August 2026 County Financial and Cash Balance Reports were presented for the Board's review and approval.

The following are explanations for departments/programs with higher budget-to-actual percentages for the month of August:

- Dues/Non Profit Contributions – timing of payment of 1st quarter board approved appropriations.
- Administrative Services – timing of payment of board approved expenditures.
- Human Resources – timing of payment of board approved expenditures.
- Finance – timing of payment of board approved expenditures.
- County Assessor – timing of payment of board approved expenditures.

- Tax Collector – timing of payment of board approved expenditures.
- Legal – timing of payment of board approved expenditures.
- Information Technology – timing of payment of board approved expenditures.
- Sheriff – timing of payment of board approved expenditures.
- Detention – timing of payment of board approved expenditures.
- Emergency Management – timing of payment of board approved expenditures.
- Fire Services – timing of payment of board approved expenditures.
- Emergency Medical Services – timing of payment of board approved expenditures.
- Animal Services – timing of payment of board approved expenditures.
- Rescue Squad – timing of payment of 1st quarter board approved appropriations.
- Soil & Water – timing of payment of board approved expenditures.
- Planning - timing of payment of board approved expenditures.
- Site Development – timing of payment of board approved expenditures.
- Heritage Museum - timing of payment of 1st quarter board approved appropriations.
- Project Management - timing of payment of board approved expenditures.
- Environmental Health – timing of payment of board approved expenditures.
- Mental Health Services - timing of payment of 4th quarter board approved appropriations.
- Social Services – timing of payment of board approved expenditures.
- Veterans Services – timing of payment of board approved expenditures.
- Library – timing of payment of board approved expenditures.
- Recreation – timing of payment of board approved expenditures.
- Public Education – payment of 2 of 10 annual appropriations made to public school system.

Year to Date Net Revenues under Expenditures for the Revaluation Reserve Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

Year to Date Net Revenues under Expenditures for the Emergency Telephone System Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

Year to Date Net Revenues under Expenditures for the Opioid Fund is due to timing of receipts and disbursements of approved expenditures in FY27.

Year to Date Net Revenues under Expenditures for the Hurricane Helene Fund is due to timing of expenditures and receipt of FEMA reimbursements in FY27.

Motion: I move the Board approve the August 2026 County Financial Report and Cash Balance Report as presented.

Henderson County Public Schools Financial Report – August 2026
The Henderson County Public Schools August 2026 Local Current Expense Fund / Other Restricted Funds Report was presented for the Board's review and approval.

Motion: I move the Board approve the August 2026 County Henderson County Public Schools Financial Report as presented.

Notification of Vacancies
The Notification of Vacancies was provided for the Board's information. They will appear on the next agenda under "Nominations.

1. Animal Service Committee – 1 vac.
   Seat #2
2. Cemetery Advisory Committee – 3 vacs.
   Seat #2
3. Henderson County Board of Health – 1 vac.
   Seat #4
4. Juvenile Crime Prevention Council – 1 vac.
   Seat #19

Opioid Settlement Fund – Authorized Expenditures Update
The Opioid Settlement Fund's authorized expenditures update as of June 30, 2026, was provided for the Board's review and approval. Amounts received and expended will be reported annually to the Community Opioid Resources Engine for NC (CORE-NC) in compliance with the Memorandum of Agreement (MOA).

Motion: I move the Board approve the June 30, 2026, Authorized Expenditures Update as presented.

Return of Loaned Painting
A painting titled "View of Infinity," by Robert George Kensinger, has been hanging within the Henderson County Judicial Courthouse for an indeterminate number of years. Kensinger's daughter, Sabrina, claims the painting has been on loan from her family to Henderson County and requested that it be returned to her.

No loan agreement for the painting has been located. The painting also does not appear on the County's list of insured assets.

Motion: I move that the Board approve the return of Robert George Kensinger's painting "View of Infinity" to Sabrina Kensinger.

Grant Award – Homeland Security Grant Program
Each year, the United States Department of Homeland Security provides grants to states to enhance all-hazards disaster preparedness. In North Carolina, these grants are dispersed to the Disaster Preparedness Regions (DPR). Within these DPRs, counties prioritize needs and sponsor a project. The sponsor county purchases equipment and distributes part of it to partner counties. The sponsoring county receives 100% reimbursement for the project. During 2025 (Federal FY25), Henderson County sponsored a regional project to purchase two (2) trailer-mounted generators and accessories.

This project, sponsored by Henderson County, will place medium-sized generators and accessories in Western North Carolina for use during disasters. Henderson County will purchase two generators and accessory packages, maintain one for our use, and transfer one to another county.

These assets remain available to assist other agencies as needed. The State will provide 100% reimbursement as allowed in the grant for this project.

Motion: I move the Board authorize the receipt of the Federal FY25 Homeland Security Grant Program grant in the amount of $110,000, and to authorize staff to execute all necessary documents required for acceptance and administration of the grant, including any associated budget amendments.

2026.105 Marketing Agreement – CCBCC Operations, LLC. (Coca-Cola)

Henderson County's Recreation Department requested to enter into a Marketing Agreement with CCBCC Operations, LLC (Coca-Cola). This Marketing Agreement will result in a one-time marketing fee of $26,000 payable up front to the County and an annual $1,000 marketing fee paid annually to the County at the contract year-end.

The $26,000 marketing fee for FY2027 will be used to purchase a scoreboard for the Henderson County Berkeley Park Sports Complex.

The Board was requested to approve the Marketing Agreement with Coca-Cola and approve the related budget amendment to recognize the marketing fee for FY2027.

Motion: I move the Board approve the CCBCC Operations, LLC Customer Marketing Agreement and related budget amendment.

2026.106 Budget Amendment – Local Law Enforcement Bonus Program

As part of the 2026 Appropriations Act (Senate Bill 257, Section 41.3), the NC State Bureau of Investigation (SBI) is implementing a Local Law Enforcement Bonus Program. For the 2026–2027 fiscal year, a sworn local law enforcement officer employed as of June 30, 2026, is eligible to receive a compensation bonus of $1,750.

As part of the program, SBI will disburse funding to Henderson County covering the bonus amount awarded and the employer portion of FICA and Medicare. The County is responsible for any 401(k)/457 and 5% LEO employer contributions. The County's estimated responsibility is $17,640.

Staff requested the Board approve a budget amendment that recognizes anticipated funding from NC SBI and appropriates fund balance to cover the 2% 401(k)/457 and 5% LEO employer match not funded by NC SBI.

Motion: I move the Board approve the budget amendment to recognize anticipated funding from the NC SBI and appropriate the requested fund balance.

2026.107 Budget Amendment – Library Restricted Fund Balance Appropriated

In February 2026, the Library received a $10,000 gift from the Carnegie Corporation to commemorate America 250. Per the Corporation, the Library may use this gift however it wishes to celebrate the country's 250th anniversary, further its mission, and benefit its community. The funding was unspent as of June 30, 2026.

Staff requested the Board approve a budget amendment appropriating $10,000 from Restricted Fund Balance for Library Donations to purchase literacy materials to launch a Books for Babies program at local hospitals. This program will provide a literacy gift bag containing a board book, library information, and additional early literacy resources to each new baby born at local hospitals. No County dollars are being used for this project.

Motion: I move the Board approve the budget amendment to appropriate fund balance as presented.

2026.108 Budget Amendment – Restricted Fund Balance
The Sheriff's Office requested the Board approve a budget amendment to appropriate fund balance for unused restricted donations for Sheriff's Office special funds received in previous fiscal years. These funds come from restricted donations and will be used for specific programs, including K-9, VIP, STAR, Honor Guard, Shop with a Hero, Motor Unit, and National Night Out.

The amounts reflected in the budget amendment were the unspent portions of restricted donations remaining from FY2026, to be carried over and spent in FY2027.

Motion: I move the Board approve the budget amendment to appropriate restricted fund balance for the special Sheriff's Office accounts as presented.

Public Records Disposal Request – Department of Public Health
Staff requested approval from the Board of Commissioners to destroy the original records listed on the Destruction Log and Public Records Disposal Request provided as part of this agenda item, in accordance with the North Carolina Department of Natural and Cultural Resources Local Health Department Records Retention and Disposition Schedule.

The Board of Health approved the destruction of these records at its meeting on September 21, 2026.

Motion: I move the Board approve the destruction of public health records as presented.

Records Retention and Disposition Schedule – Register of Deeds
The North Carolina Department of Natural & Cultural Resources (NCDNCR) has updated the County Register of Deeds Records Retention and Disposition Schedule. NCDNCR requested that the Register of Deeds and the Board of Commissioners adopt and sign the updated document.

Motion: I move that the Board adopt the updated County Register of Deeds Records Retention and Disposition Schedule.

FY2027 Blue Ridge Community College MRTS Project Listing
Staff requested Board approval for the FY2027 Blue Ridge Community College project listing for Maintenance, Repair, Technology, and Security (MRTS) projects.

Motion: I move the Board approve the FY2027 MRTS projects requested by Blue Ridge Community College.

2026.109 Lease Approval – Etowah EMS & Fire Department
Henderson County was awarded a federal grant for the construction of an EMS Substation in the Etowah Horse Shoe area. Concurrently, the County has also been working closely with the Etowah Horse Shoe Fire & Rescue Department to develop strategies to relocate their main station following the catastrophic damage sustained during Hurricane Helene.

The County has identified property and is conducting due diligence assessments for the development of the site. Staff requested to execute a lease agreement on the property during the due diligence period to allow temporary use of the property and facilities during this period.

Motion: I move the Board approve the lease between Henderson County and Maddox Meadows, LLC, and authorize the County Manager to sign the lease on behalf of Henderson County.

Vice-Chair Edney moved to adopt the consent agenda as presented. All voted in favor, and the motion carried.

PUBLIC HEARING

Chairman Lapsley made a motion to go into the Public Hearing. All voted in favor, and the motion carried.

2026.110 Name an Unnamed Right-of-Way Off Roland Jones Road
Staff received a request to name an unnamed Right-of-Way (ROW) off Roland Jones Road. Staff received confirmation from all owners, and they agreed to the proposed road name of Poplar Mountain Road. ROWs are required to be named under the Property Addressing Ordinance for E911 purposes.

Staff sent letters to all property owners notifying them of the date and time of the public hearing and the proposed road name, and advertised the hearing in the Hendersonville Lightning.

Public Input: There was none.

Chairman Lapsley made a motion to go out of the Public Hearing. All voted in favor, and the motion carried.

Vice-Chair Edney made a motion the Board approve renaming the ROW as shown on the map presented to Poplar Mountain Road. All voted in favor, and the motion carried.

DISCUSSION

Henderson County Future Farmers of America
Aaron Martin, President of the Henderson County Chapter of FFA Alumni and Supporters, provided the Board with an update of the FFA program in Henderson County.

Henderson County FFA Alumni and Supporters

Our chapter is committed to supporting the local FFA chapters in Henderson County in the three communities that have FFA programs. We are Tripled Yoked in this way.

We currently support the chapters at:

- East Henderson High School
- North Henderson High School
- West Henderson High School
- Apple Valley Middle School
- Rugby Middle School

Henderson County FFA Students

In the 2020–2021 school year, Henderson County had approximately **57 FFA members** across its three high school chapters. Today, with the addition of two middle school chapters, Henderson County has grown to more than **278 FFA members**.

That represents an increase of nearly **400% in FFA membership in just six years**. This number does not include the many additional students currently enrolled in agriculture classes at both the middle and high school levels.

This tremendous growth is a reflection of the dedication and hard work of our FFA advisors, who continue to expand their programs, introduce more students to agricultural education, and create opportunities for students to become involved in FFA. The increasing number of students participating in FFA and taking agriculture courses demonstrates a growing interest in agriculture and the importance of agricultural education throughout Henderson County.

Local FFA Chapter Budgets

Unfortunately, while the number of FFA students in Henderson County has grown significantly, the funding provided to support these programs has not kept pace. In fact, the budget available to FFA advisors to operate their programs has decreased drastically.

Each high school FFA chapter requires approximately **$38,000–$65,000 per year** to operate, depending on the school and the size and scope of its program. These expenses include, but are not limited to, feed and care for animals, travel expenses to regional, state, and national competitions, products and supplies needed to grow plants, and the many other consumable supplies required to keep each program running throughout the year.

Local FFA Chapter Budgets

Despite these significant expenses, each high school chapter receives only approximately **$2,000 per year from the district,** around the same amount as all school CTE programs. As a result, the overwhelming majority of the funds needed to operate these programs must be raised by the individual chapters through fundraisers, plant sales, grants, and business and community sponsorships.

Travel is another significant expense, yet the district provides limited funding for FFA-related travel. **The majority of costs associated with sending students to regional, state, and national FFA competitions must be raised by the individual chapters.** Each high school chapter participates in more than **25 individual and team competitions throughout the school year**, providing students with valuable opportunities to develop leadership and career skills, strengthen their public speaking and teamwork abilities, and gain hands-on knowledge and experience in agriculture and other related fields. These competitions are an important part of agricultural education and give students opportunities to apply what they learn in the classroom while preparing for future careers.

The growth of FFA in Henderson County demonstrates the tremendous interest students have in agricultural education. However, that growth also creates an increasing need for reliable funding so that our FFA advisors can continue providing students with the experiences and opportunities that make these programs successful.

The Future of Henderson County Land

These programs are helping develop a growing number of students and young people who are interested in agriculture and may want to build their lives and careers in Henderson County. However, we must make sure that the opportunities exist here for them to do so. The Farmland and Forestry Preservation Bond, if passed, can help preserve agricultural land in Henderson County, but preserving the land is only part of the solution. We also need to ensure that we have the people here to work that land, not only in the next 30 years, but for generations to come. Investing in our FFA chapters and agricultural education programs is an investment in that future. By providing students with the knowledge, skills, and opportunities to pursue careers in agriculture, we are helping build a local workforce that can carry on Henderson County's agricultural heritage and keep our farms productive for generations to come.

Industry Standards

In order to properly prepare our students for careers in agriculture and related industries, our programs need access to facilities and equipment that meet current industry standards. Unfortunately, none of our schools' FFA and agricultural education programs currently have facilities that fully meet those standards. The programs simply do not have the funding necessary to make the updates and improvements needed. Outdated facilities and equipment limit the hands-on learning opportunities we can provide to students. Our programs need updated greenhouses and greenhouse equipment, modern farm equipment, larger and more functional barns, agricultural mechanics and welding shops, welders, and many other tools and resources used in today's agricultural industries. Investing in these facilities and equipment would give our students the opportunity to train with the same types of tools, technology, and equipment they will encounter in regional, state, and nation competitions and the workforce.

Our Ask for the Local FFA Chapters

Our purpose tonight is to bring attention to the incredible work our Henderson County FFA advisors are doing, the dramatic growth in FFA membership across our county, and the significant costs associated with operating these programs. We want to highlight the growing need for additional financial support and ask our County Commissioners to consider how they can help strengthen and sustain agricultural education and FFA in Henderson County. Our goal is to encourage even more students to become involved in FFA, provide current members with the resources and opportunities they need to succeed, and ensure that agriculture remains a strong and vital part of Henderson County for generations to come. By investing in these programs, we can not only generate greater interest in agriculture among our students, but also demonstrate to the young people already involved that their community believes in them, supports their goals, and wants to see them succeed.

Supporting the local middle and high school FFA chapters and agricultural education today is an investment in the students, workforce, farms, and agricultural heritage of Henderson County tomorrow.

2026.111 2027 Reappraisal Schedule of Values

Kevin Hensley, County Assessor, presented the proposed 2027 Schedule of Values for Market Value and Present Use Value for the Board's consideration. The Board also discussed where the public can access the Schedule of Values, the timeline for the 2027 Reappraisal, and an update on Reappraisal progress thus far. The following is a general timeline for the 2027 Reappraisal that meets statutory guidelines:

October 5, 2026	Schedule of Values presented to the Board of Commissioners.
October 5, 2026	Public hearing scheduled and publication authorized by the Board of Commissioners. Schedule of Values made available for public inspection.
November 2, 2026	Public Hearing on the Schedule of Values.
November 18, 2026	Schedule of Values adopted by the Board of Commissioners.
November 25, December 2, 9, 16, 2026	Publication of the Order of Adoption of SOV (published once a week for four consecutive weeks).
January 1, 2027	Effective date for 2027 Reappraisal.
February 1, 2027	Approximate date Notice of Assessed Value mailed to property owners.

Why Conduct a General Reappraisal of Real Property?

- North Carolina General Statute directs the County to perform a reappraisal of all real property at least once every 8 years (GS 105-286(a)(1)). Since 1995, Henderson County has conducted reappraisals every 4 years (GS 105-286(a)(3)).
  - Henderson County conducts "in-house" reappraisals.
  - Our appraisal staff consists of 8 Residential Appraisers, 1 Commercial Appraiser, 1 Administrator, and 1 Clerical Assistant.
  - All appraisers are certified as Real Property Appraisers by the NC Department of Revenue (DOR).
- Reappraisals promote equity amongst the different classes of property subject to property tax.
  - Personal property, motor vehicles, and public service properties are assessed on an annual basis.
  - Subject to certain conditions, Real Property is appraised and assessed only in the year of reappraisal.
- Reappraisals help to ensure that property owners pay only their fair share of services provided by local government.
- **The goal of the 2027 Reappraisal is to appraise all real property at 100% of its fair market value as of January 1, 2027.**

Market Value Based on Sales

- For the upcoming 2027 Reappraisal, Henderson County has 7,933 qualified sales that, in addition to other factors, will be used to determine the fair market value.
- These sales are arms-length ("qualified") transactions that occurred after January 1, 2023.
- The table below provides a breakdown of the annual number of qualified sales since January 1, 2023.
- Sales are reviewed multiple times throughout the cycle for qualification and data accuracy.

Henderson County Qualified Sales: 2023 – 2026 YTD (2/2/2026)

	2023	2024	2025	2026	Total
Qualified Sales	2,282	2,111	2,119	1,421	7,933

Requirements for Adoption of a Schedule of Values

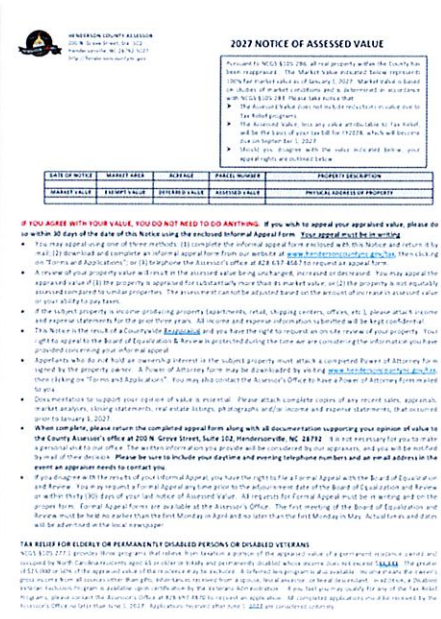
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§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules.

- Duty of the Assessor that a uniform schedule of values, standards, and rules be used
- Values, standards, and rules required shall be reviewed and approved by the board of county commissioners
- Submit the proposed schedules, standards, and rules not less than 21 days prior to the adoption meeting and when submitted they will be open for public inspection
- The *Schedule of Values* will be available in the assessor's office and online
  - 200 N. Grove St.
  - www.hendersoncountync.gov/tax

When are New Values Available?

- Reappraisal Notices will be mailed mid-February. If the taxpayer agrees with the value listed, no response to our office is necessary.
- If the taxpayer has questions, there are several ways to seek answers:
  - Visit our website at www.hendersoncountync.gov/tax and select the link titled "2027 Reappraisal." Information on specific parcels may be found by selecting the link titled "Online Tools"
  - Email our office at taxdept@hendersoncountync.gov
  - Contact our office by telephone at 828-697-4667
  - Visit our office in the 1995 Courthouse located at 200 North Grove Street, Hendersonville, NC

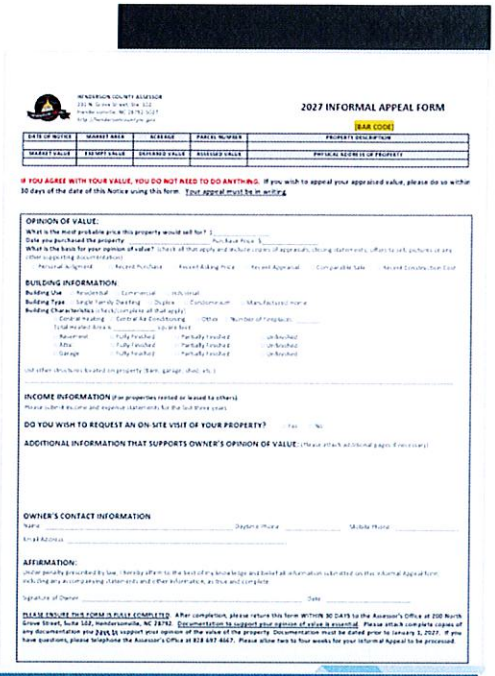


2027 NOTICE OF ASSESSED VALUE

Approved: October 21, 2026

What if I disagree with my value?

- Each Notice will include an Appeal form.
- If the taxpayer disagrees with the value listed on the Notice, an Informal Appeal may be filed.
- When an Informal Appeal is filed, an Appraiser will visit the property and review the Appeal. The Assessor will notify the taxpayer in writing of the decision.
- Informal Appeals can be filed until April 14, 2027, when the Board of Equalization & Review (BOER) convenes.
- Once the BOER convenes, the Informal Appeal process ceases.
- The BOER will adjourn on May 14, 2027. **Once the BOER adjourns, no new appeals may be filed.** Timely filed appeals will continue to be heard by the BOER.



2027 INFORMAL APPEAL FORM

2027 Tentative Reappraisal Schedule	
October 5, 2026	Schedule of Values presented to the Board of Commissioners
October 5, 2026	Public Hearing scheduled and publication authorized by the Board of Commissioners. Schedule of Values made available for public inspection
November 2, 2026	Public Hearing on the Schedule of Values
November 18, 2026	Schedule of Values adopted by the Board of Commissioners
September 1, 2026 - January 31, 2027	Educational and informational sessions conducted by the Assessor and Collector to community groups, civic organizations, and taxpayers throughout the County
January 1, 2027	Effective Date of the 2027 Reappraisal
January 1, 2027 - April 14, 2027	Informal Appeals heard by the Assessor until Board of Equalization and Review convenes
April 15, 2027	Board of Equalization and Review convenes
May 14, 2027	Board of Equalization and Review adjourns. After this date, no new appeals can be filed. Appeals filed in a timely fashion will be heard by the Board of Equalization and Review
June 30, 2027	Latest date the FY2028 tax rate is established by the Board of Commissioners
August 1, 2027	2027 tax bills will be mailed to property owners

Vice-Chair Edney made the motion that the Board authorize staff to publish a statement that the Schedule of Values has been submitted to the Board. I further move the Board schedule the Public Hearing on the 2027 Schedule of Values for Monday, November 2, 2026, at 5:30 p.m. at the Historic Courthouse. All voted in favor, and the motion carried.

NOMINATIONS AND APPOINTMENTS

1. **Environmental Advisory Committee – 2 vacs.**

There were no nominations, and this item was carried to the next meeting.

2. **Hendersonville City Zoning Board of Adjustment – 1 vac.**

There were no nominations, and this item was carried to the next meeting.

3. **Juvenile Crime Prevention Council – 2 vacs.**

There were no nominations, and this item was carried to the next meeting.

4. **Nursing/Adult Care Home Community Advisory Committee – 11 vacs.**

There were no nominations, and this item was carried to the next meeting.

COMMISSIONER UPDATES

Commissioner McCall recently traveled to Washington, D.C., with the Chamber of Commerce, where she advocated for funding for Carl Sandburg and Hurricane Helene recovery efforts and proposed distributing funds directly to counties rather than through the state.

Commissioner Edney noted that the Register of Deeds now offers passport services. He also expressed disappointment that employee service awards would not be presented at an awards dinner as in previous years, emphasizing the importance of commissioners attending the event to show appreciation for county employees.

COUNTY MANAGER'S REPORT

County Manager John Mitchell shared that the Employee Picnic will be held at Jackson Park on Friday, October 23. He also announced that the ribbon-cutting ceremony for the Berkeley Park Sports Complex was scheduled for November 2 and that a ribbon-cutting ceremony for the new passport office will be held next week.

Motion: Vice-Chair Edney made the motion to go into closed session pursuant to NCGS 143.318.11(a)(3),&(5). All voted in favor, and the motion carried.

ADJOURN

Denisa A. Lauffer, Clerk to the Board

William G. Lapsley, Chairman

Approved: October 21, 2026

Enactments

Monday, October 5, 2026

2026.101 Resolution – Service Badge & Sidearm – Terry Brackett

2026.102 Resolution – Service Badge & Sidearm – Christopher Ellis

2026.103 Proclamation – National 4-H Week

2026.104 Pending Releases & Refunds

2026.105 Budget Amendment – Marketing Agreement – CCBCC Operations, LLC. (Coca-Cola)

2026.106 Budget Amendment – Local Law Enforcement Bonus Program

2026.107 Budget Amendment – Library Restricted Fund Balance Appropriated

2026.108 Budget Amendment – Restricted Fund Balance

2026.109 Lease Approval – Etowah EMS & Fire Department

2026.110 Public Hearing to Name and Unnamed ROW – Off Roland Jones Road

2026.111 2027 Reappraisal Schedule of Values

Resolution Honoring Terry Brackett

For 20 Years of Law Enforcement Service and Awarding His Badge and Sidearm

WHEREAS, Officer Brackett joined the Henderson County Sheriff's Office as a Deputy on September 22, 2006, and held the ranks of Deputy and Master Deputy; and

WHEREAS, Master Deputy Brackett's service and dedication to the Henderson County Sheriff's Office and accomplishments in the field of law enforcement during his 20 total years of service are hereby recognized and commended; and

WHEREAS, N.C.G.S. 17F-20 provides that retiring officers of the Henderson County Sheriff's Office may receive, at the time of their retirement, the badge worn or carried by them during their service with Henderson County; and

WHEREAS, N.C.G.S. 17F-20 further provides that the Henderson County Board of Commissioners may, in its discretion, award to a retiring officer the service sidearm of such retiring officer at a price determined by the Board of Commissioners; and

WHEREAS, Officer Brackett has served as a member of the Henderson County Sheriff's Office for a period of more than 20 years and is retiring from the Henderson County Sheriff's Office on August 1, 2026;

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

1. Sheriff Griffin is hereby authorized in accordance with the provisions of N.C.G.S. 17F-20 to transfer to Officer Brackett the badge worn by him during his service with the Henderson County Sheriff's Office; and

2. Sheriff Griffin is hereby authorized in accordance with the provisions of N.C.G.S. 17F-20 to transfer to Officer Brackett his service sidearm at no cost to the officer.

BE IT FURTHER RESOLVED that the Henderson County Board of Commissioners recognizes and thanks Officer Brackett for his dedicated service to Henderson County and its citizens.

Adopted this the 5th day of October 2026.

WILLIAM LAPSLEY, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:-

DENISA A. LAUFFER, CLERK TO THE BOARD

Resolution Honoring Christopher Ellis

For 27 Years of Law Enforcement Service and Awarding His Badge and Sidearm

WHEREAS, Sergeant Ellis joined the Henderson County Sheriff's Office as a Deputy on June 1, 1999, and held the ranks of Detention Officer, Deputy, Master Deputy, Corporal, and Sergeant; and

WHEREAS, Sergeant Ellis's service and dedication to the Henderson County Sheriff's Office and accomplishments in the field of law enforcement during his 27 total years of service are hereby recognized and commended; and

WHEREAS, N.C.G.S. 17F-20 provides that retiring officers of the Henderson County Sheriff's Office may receive, at the time of their retirement, the badge worn or carried by them during their service with Henderson County; and

WHEREAS, N.C.G.S. 17F-20 further provides that the Henderson County Board of Commissioners may, in its discretion, award to a retiring officer the service sidearm of such retiring officer at a price determined by the Board of Commissioners; and

WHEREAS, Officer Ellis has served as a member of the Henderson County Sheriff's Office for a period of more than 27 years and is retiring from the Henderson County Sheriff's Office on September 30, 2026;

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

1. Sheriff Griffin is hereby authorized in accordance with the provisions of N.C.G.S. 17F-20 to transfer to Officer Ellis the badge worn by him during his service with the Henderson County Sheriff's Office; and

2. Sheriff Griffin is hereby authorized in accordance with the provisions of N.C.G.S. 17F-20 to transfer to Officer Ellis his service sidearm at no cost to the officer.

BE IT FURTHER RESOLVED that the Henderson County Board of Commissioners recognizes and thanks Officer Ellis for his dedicated service to Henderson County and its citizens.

Adopted this the 5th day of October 2026.

WILLIAM LAPSLEY, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:

DENISA A. LAUFFER, CLERK TO THE BOARD

Henderson County
Board of Commissioners

1 Historic Courthouse Square • Suite 1 • Hendersonville, NC 28792
Phone (828) 697-4808 • Fax (828) 692-9855 • www.hendersoncountync.gov

William G. Lapsley
Chairman
J. Michael Edney
Vice-Chairman

Rebecca K. McCall
Sheila A. Franklin
J. Jay Egolf

PROCLAMATION ACKNOWLEDGING OCTOBER 4–10, 2026, AS NATIONAL 4-H WEEK

WHEREAS, 4-H is the nation's largest youth development organization, empowering millions of young people across the United States with opportunities to learn, lead, and grow; and

WHEREAS, North Carolina 4-H, the youth development program of North Carolina Cooperative Extension, a partnership of NC State University and N.C. A&T State University, provides research-based educational experiences that help young people develop the skills, confidence, and connections needed to thrive; and

WHEREAS, North Carolina 4-H serves more than 275,000 young people with the support of more than 15,000 volunteers across all 100 counties and the Eastern Band of Cherokee Indians, connecting youth with caring adults and opportunities in agriculture, STEM, healthy living, civic engagement, leadership, and other areas through hands-on learning experiences; and

WHEREAS, 4-H's learn-by-doing approach empowers young people to explore their interests, contribute to their communities, and develop skills that prepare them for education, careers, and life; and

WHEREAS, 4-H is made possible through the dedication of Extension professionals, volunteers, families, community partners, and others who provide meaningful opportunities for young people to learn and lead; and

WHEREAS, Henderson County 4-H serves more than 200 young people with the support of 40 volunteers, providing opportunities for youth to learn, lead, and grow through hands-on experiences; and

WHEREAS, National 4-H Week provides an opportunity to celebrate the accomplishments of 4-H members and volunteers and recognize the positive impact of 4-H in Henderson County and communities across North Carolina;

NOW, THEREFORE, the Henderson County Board of Commissioners does hereby recognize October 4–10, 2026, as **"NATIONAL 4-H WEEK"** in Henderson County, North Carolina, and encourages all citizens to recognize the contributions of 4-H and its continued commitment to preparing young people to lead, serve, and succeed in their communities and beyond.

Adopted this 5th day of October 2026.

WILLIAM LAPSLEY, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST:

DENISA A. LAUFFER, CLERK TO THE BOARD

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Rebecca K. McCall
Sheila Franklin
Jay Egolf

October 5, 2026

Kevin Hensley, Assessor
Henderson County Assessor's Office
200 N. Grove Street, Suite 102
Hendersonville, NC 28792

Dear Mr. Hensley:

Attached are the tax release requests in the amount of $29,573.62 and the tax refund requests in the amount of $3,465.15 reviewed at the Henderson County Board of Commissioners' Meeting on Monday, October 5, 2026. All Releases and Refunds were approved.

Sincerely,

William G. Lapsley, Chairman
Henderson County Board of Commissioners

WL/dal

enclosures

NCPTS Pending Release/Refund Report. Thursday, September 24, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
ALLISON, LARRY W	0002484150-2026-2026-0000	1970 JEEP SHOWS IN DMV RECORDS AS FS20 PLATE LOST/STOLEN. VEHICLE SOLD TO CHARLIE'S METAL RECYCLING.	($5,400)	9758	KOLIVER	915 HALSTEAD BLVD HENDERSONVILLE NC 28791	COUNTY	TAX	$33.66	$0.00	$25.60	$0.00
								LATE LIST FEE	$3.37	$0.00	$2.56	$0.00
								TOTAL:			$28.16	$0.00
							VALLEY HILL FIRE	TAX	$6.39	$0.00	$4.86	$0.00
								LATE LIST FEE	$0.64	$0.00	$0.49	$0.00
								TOTAL:			$5.35	$0.00
										ABSTRACT TOTAL:	$33.51	$0.00
	OWNER TOTAL:		($5,400)								$33.51	$0.00
AUTOBANK & RV SALES	0000377150-2026-2026-0000	THIS PARK MODEL WAS SOLD 2/3/2025 PER BILL OF SALE- IT WAS REMOVED AND TAKEN TO GREENVILLE SC- LISTING FORM ONLY STATED SOLD NOT REMOVED - PARK REPORT DIDN'T STATE IT WAS REMOVED - BILL OF SALE SCANNED IN BELOW	($43,000)	9803	RJONES	55 TIMMIE LN FLAT ROCK NC 28731	COUNTY	TAX	$203.82	$0.00	$203.82	$0.00
								LATE LIST FEE	$20.38	$0.00	$20.38	$0.00
								TOTAL:			$224.20	$0.00
							BLUE RIDGE FIRE	TAX	$55.90	$0.00	$55.90	$0.00
								LATE LIST FEE	$5.59	$0.00	$5.59	$0.00
								TOTAL:			$61.49	$0.00
										ABSTRACT TOTAL:	$285.69	$0.00
	OWNER TOTAL:		($43,000)								$285.69	$0.00
BARNWELL, WILLIAM MICHAEL	0003093143-2026-2026-0000	TAXPAYER PROVIDED BILL OF SALE FOR UTILITY TRAILER SHOWING TRAILER SOLD BEFORE JANUARY 1, 2026 TO VOID BILL FOR 2026.	($6,490)	9754	ZMORGAN	1979 OLD CLEAR CREEK RD HENDERSONVILLE NC 28792	COUNTY	TAX	$30.76	$0.00	$30.76	$0.00
								LATE LIST FEE	$3.08	$0.00	$3.08	$0.00
								TOTAL:			$33.84	$0.00
							EDNEYVILLE FIRE	TAX	$7.46	$0.00	$7.46	$0.00
								LATE LIST FEE	$0.75	$0.00	$0.75	$0.00
								TOTAL:			$8.21	$0.00
										ABSTRACT TOTAL:	$42.05	$0.00
	OWNER TOTAL:		($6,490)								$42.05	$0.00
BOYEA, HENRI RAYMOND	0003120991-2026-2026-0000	311 WHITE ST BUILDING WAS PURCHASED BY DOT IN 2025	($35,800)	9826	TCANNON	311 WHITE ST HENDERSONVILLE NC 28739	COUNTY	TAX	$837.56	$0.00	$169.69	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$169.69	$0.00
										ABSTRACT TOTAL:	$169.69	$0.00
	OWNER TOTAL:		($35,800)								$169.69	$0.00
BROWN, RICKY DOUGLAS	0003122768-2026-2026-0000	T/P PROVIDED BILL OF SALE FOR THE 2006 WATERCRAFT; SOLD 07/03/2025. 2011 KW IRP IS BEING TAXED ON ABSTRACT #3123211.	($31,114)	9756	KOLIVER	183 MACEDONIA RD SALUDA NC 28773	COUNTY	TAX	$147.48	$0.00	$147.48	$0.00
								LATE LIST FEE	$14.75	$0.00	$14.75	$0.00
								TOTAL:			$162.23	$0.00
							REAVEN ROCK/SALUDA FIRE	TAX	$43.56	$0.00	$43.56	$0.00
								LATE LIST FEE	$4.36	$0.00	$4.36	$0.00
								TOTAL:			$47.92	$0.00
										ABSTRACT TOTAL:	$210.15	$0.00
	OWNER TOTAL:		($31,114)								$210.15	$0.00
CHHIN, SOKHAR	0003122714-2026-2026-0000	TAXPAYER PROVIDED BILL OF SALE SHOWING TRAILER WAS PURCHASED FOR $500 FOR VALUE CHANGE FOR 2026	($5,001)	9761	ZMORGAN	203 N MAPLETON DR EAST FLAT ROCK NC 28726	COUNTY	TAX	$26.07	$0.00	$23.70	$0.00
								LATE LIST FEE	$2.61	$0.00	$2.37	$0.00
								TOTAL:			$26.07	$0.00
							BLUE RIDGE FIRE	TAX	$7.15	$0.00	$6.50	$0.00
								LATE LIST FEE	$0.72	$0.00	$0.65	$0.00
								TOTAL:			$7.15	$0.00
										ABSTRACT TOTAL:	$33.22	$0.00
	OWNER TOTAL:		($5,001)								$33.22	$0.00

NCPTS Pending Release/Refund Report. Thursday, September 24, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
CITY OF HENDERSONVILLE	0000734273-2026-2026-0000	PROPERTY OWNED BY CITY OF HENDERSONVILLE. DISCOVERED THAT THE EXEMPTION HAD NOT BEEN APPLIED FOR 2026. PROPERTY IS NOW FULLY EXEMPT.	($109,000)	9771	LFLETCHER	719 W ALLEN ST HENDERSONVILLE NC 28739	COUNTY	TAX	$516.66	$0.00	$516.66	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$516.66	$0.00
										ABSTRACT TOTAL:	$516.66	$0.00
	0000734274-2026-2026-0000	PROPERTY OWNED BY CITY OF HENDERSONVILLE. DISCOVERED THAT THE EXEMPTION HAD NOT BEEN APPLIED FOR 2026. PROPERTY IS NOW FULLY EXEMPT.	($355,000)	9772	LFLETCHER	118 S JONES ST HENDERSONVILLE NC 28739	COUNTY	TAX	$1,682.70	$0.00	$1,682.70	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1,682.70	$0.00
										ABSTRACT TOTAL:	$1,682.70	$0.00
	0000734275-2026-2026-0000	PROPERTY OWNED BY CITY OF HENDERSONVILLE. DISCOVERED THAT THE EXEMPTION HAD NOT BEEN APPLIED FOR 2026. PROPERTY IS NOW FULLY EXEMPT.	($271,600)	9770	LFLETCHER	809 W ALLEN ST HENDERSONVILLE NC 28739	COUNTY	TAX	$1,287.38	$0.00	$1,287.38	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1,287.38	$0.00
										ABSTRACT TOTAL:	$1,287.38	$0.00
	OWNER TOTAL:		**($735,600)**								**$3,486.74**	**$0.00**
COBY, JACOB E	0003122343-2026-2026-0000	ADJUSTMENT CREATED TO DECREASE THE VALUE OF THE AIRCRAFT TO $25,000 BASED ON THE BEST AVAILABLE INFORMATION FROM THE OWNER'S OPINION OF VALUE DUE TO THE DAMAGE CAUSED BY HURRICANE HELENE.	($134,563)	9804	DSANTANA	1340 E GILBERT ST HENDERSONVILLE NC 28792	COUNTY	TAX	$756.33	$0.00	$637.83	$0.00
								LATE LIST FEE	$75.63	$0.00	$63.78	$0.00
								TOTAL:			$701.61	$0.00
							BLUE RIDGE FIRE	TAX	$207.43	$0.00	$174.93	$0.00
								LATE LIST FEE	$20.74	$0.00	$17.49	$0.00
								TOTAL:			$192.42	$0.00
										ABSTRACT TOTAL:	$894.03	$0.00
	OWNER TOTAL:		**($134,563)**								**$894.03**	**$0.00**
CONGRUENT CONCEPTS & SOLUTIONS LLC	0003085198-2026-2026-0000	TAXPAYER PROVIDED INFORMAL APPEAL FOR 2026 FOR 1989 INTL TRACTOR. SOS SHOWS BUSINESS DISSOLUTION 12/31/2025 PER BUSINESS CLOSING & TR SOLD.	($500)	9809	ZMORGAN	101 CONTINUUM DR FLETCHER NC 28732	COUNTY	TAX	$37.08	$0.00	$2.37	$0.00
								LATE LIST FEE	$3.71	$0.00	$0.24	$0.00
								TOTAL:			$2.61	$0.00
										ABSTRACT TOTAL:	$2.61	$0.00
	OWNER TOTAL:		**($500)**								**$2.61**	**$0.00**
CSC LEASING CO	0003103266-2026-2026-0000	ADJUSTMENT CREATED PER 2026 EXCEL SPREADSHEET PROVIDED W/ THE NEW ASSETS REPORTED.	($9,135)	9805	DSANTANA	ETOWAH-HORSESHOE FIRE	COUNTY	TAX	$61.81	$0.00	$43.30	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$43.30	$0.00
							ETOWAH-HORSESHOE FIRE	TAX	$15.00	$0.00	$10.51	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$10.51	$0.00
										ABSTRACT TOTAL:	$53.81	$0.00
	0003103270-2026-2026-0000	ADJUSTMENT CREATED PER 2026 EXCEL SPREADSHEET PROVIDED W/ THE NEW ASSETS REPORTED.	($11,974)	9806	DSANTANA	HENDERSONVILLE CITY	COUNTY	TAX	$168.20	$0.00	$56.76	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$56.76	$0.00
										ABSTRACT TOTAL:	$56.76	$0.00
	OWNER TOTAL:		**($21,109)**								**$110.57**	**$0.00**
EDWARDS, LATTIE JOHN	0000558451-2026-2026-0000	VOIDING THIS DOUBLEWIDE MOBILE HOME HAS BEEN MADE REAL PROPERTY MOBILE HOME FOR 2026	($7,478)	9825	RJONES	188 CLASSIC BREEZE LN HENDERSONVILLE NC 28792	COUNTY	TAX	$35.45	$0.00	$35.45	$0.00
								LATE LIST FEE	$3.54	$0.00	$3.54	$0.00
								TOTAL:			$38.99	$0.00
							DANA FIRE	TAX	$10.47	$0.00	$10.47	$0.00
								LATE LIST FEE	$1.05	$0.00	$1.05	$0.00
								TOTAL:			$11.52	$0.00
										ABSTRACT TOTAL:	$50.51	$0.00
	OWNER TOTAL:		**($7,478)**								**$50.51**	**$0.00**

NCPTS Pending Release/Refund Report. Thursday, September 24, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
FAULKNER, DARRELL CHAD	0003100897-2025-2025-0000	TAXPAYER HAS LIVED IN ANOTHER STATE SINCE 2022 PER ACCURINT. SUBMITTED ADJUSTMENT FOR RELEASE OF 2025 BILL.	($3,555)	9832	ZMORGAN	37 S WOODRIDGE VIEW CT HENDERSONVILLE NC	COUNTY	TAX	$15.32	$0.00	$15.32	$0.00
								LATE LIST FEE	$1.53	$0.00	$1.53	$0.00
								TOTAL:			$16.85	$0.00
										ABSTRACT TOTAL:	$16.85	$0.00
	0003100897-2026-2026-0000	VOIDED FOR 2027 PER T/P NO LONGER RESIDING IN HENDERSON COUNTY.	($3,397)	9820	ZMORGAN	37 S WOODRIDGE VIEW CT HENDERSONVILLE NC	COUNTY	TAX	$16.10	$0.00	$16.10	$0.00
								LATE LIST FEE	$1.61	$0.00	$1.61	$0.00
								TOTAL:			$17.71	$0.00
										ABSTRACT TOTAL:	$17.71	$0.00
	OWNER TOTAL:		**($6,952)**								**$34.56**	**$0.00**
FISCHER, JOANNA KANGERS	0003111687-2026-2026-0000	TAXPAYER PROVIDED BILL OF SALE FOR WATERCRAFT AND BOAT TRAILER AS OF 3/29/2025	($4,781)	9769	KOLIVER	207 HAWTHORN DR HENDERSONVILLE NC 28791	COUNTY	TAX	$22.66	$0.00	$22.66	$0.00
								LATE LIST FEE	$2.27	$0.00	$2.27	$0.00
								TOTAL:			$24.93	$0.00
							VALLEY HILL FIRE	TAX	$4.30	$0.00	$4.30	$0.00
								LATE LIST FEE	$0.43	$0.00	$0.43	$0.00
								TOTAL:			$4.73	$0.00
										ABSTRACT TOTAL:	$29.66	$0.00
	OWNER TOTAL:		**($4,781)**								**$29.66**	**$0.00**
GARREN, BRANDON LLOYD	0002807078-2026-2026-0000	T/P PROVIDED BILL OF SALE ON 06/13/2025 FOR 2021 BOAT AND BOAT TRAILER. REQUESTING RELEASE FOR 2026 TAX YEAR.	($11,232)	9810	KOLIVER	986 OLD POLE BRIDGE RD MILLS RIVER NC 28759	COUNTY	TAX	$204.46	$0.00	$53.24	$0.00
								LATE LIST FEE	$15.06	$0.00	$0.00	$0.00
								TOTAL:			$53.24	$0.00
							ETOWAH-HORSESHOE FIRE	TAX	$49.60	$0.00	$12.92	$0.00
								LATE LIST FEE	$3.65	$0.00	$0.00	$0.00
								TOTAL:			$12.92	$0.00
										ABSTRACT TOTAL:	$66.16	$0.00
	OWNER TOTAL:		**($11,232)**								**$66.16**	**$0.00**
GRIFFITH, DONALD D	0003120973-2026-2026-0000	PARCEL WAS TO BE SPLIT FOR 2026. NEW PARCELS 10015857, 10015858.	($148,900)	9799	LSMALL	535 CARSON DR HENDERSONVILLE NC 28791	COUNTY	TAX	$705.79	$0.00	$705.79	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$705.79	$0.00
							MOUNTAIN HOME FIRE	TAX	$186.13	$0.00	$186.13	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$186.13	$0.00
										ABSTRACT TOTAL:	$891.92	$0.00
	OWNER TOTAL:		**($148,900)**								**$891.92**	**$0.00**
HEDRICK, JESSICA EMILY	0003121825-2026-2026-0000	TAXPAYER SUBMITTED PHOTOS AND DOCUMENTATION STATING VEHICLE IS ONLY USED FOR PARTS FOR 2026 INFORMAL APPEAL.	($2,454)	9784	ZMORGAN	40 SONG SPARROW DR HENDERSONVILLE NC 28792	COUNTY	TAX	$14.00	$0.00	$11.63	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$11.63	$0.00
							EDNEYVILLE FIRE	TAX	$3.40	$0.00	$2.82	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$2.82	$0.00
										ABSTRACT TOTAL:	$14.45	$0.00
	OWNER TOTAL:		**($2,454)**								**$14.45**	**$0.00**
HPA III ACQUISITIONS 1 LLC	0003118655-2026-2026-0000	ADJUSTMENT MADE TO DELETE THE ASSETS ON THE ACCOUNT PER THE 2026 BPP LISTING FORM PROVIDED.	($6,074)	9802	DSANTANA	FLETCHER TOWN	COUNTY	TAX	$37.87	$0.00	$28.79	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$28.79	$0.00
										ABSTRACT TOTAL:	$28.79	$0.00
	OWNER TOTAL:		**($6,074)**								**$28.79**	**$0.00**

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OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
HULST, HENRY JAMES	0003106375-2026-2026-0000	TAXPAYER PROVIDED DOCUMENTATION FROM CERTIFIED DEALER STATING VALUE OF 2022 CRLI UTILITY TRAILER FOR 2026 INFORMAL APPEAL SUBMITTED.	($6,774)	9800	ZMORGAN	3229 BRIGHTWATER FARM DR HENDERSONVILLE NC 28739	COUNTY	TAX	$61.69	$0.00	$32.11	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$32.11	$0.00
							VALLEY HILL FIRE	TAX	$11.71	$0.00	$6.10	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$6.10	$0.00
										ABSTRACT TOTAL:	$38.21	$0.00
	OWNER TOTAL:		**($6,774)**								**$38.21**	**$0.00**
MCINTYRE, WILLIAM HOYT JR	0003107151-2023-2023-0000	TAXPAYER REQUESTS REFUND FOR BILL PAID FOR YEARS 2023-2025 OF HOMS TRAILER PER CLERICAL ERROR. AMOUNT ENTERED ERRONEOUSLY.	($61,389)	9765	ZMORGAN	77 BEAR ROCK RD HENDERSONVILLE NC 28739	COUNTY	TAX	$371.48	$371.48	$264.59	$264.59
								LATE LIST FEE	$29.40	$29.40	$26.46	$26.46
								TOTAL:			$291.05	$291.05
							VALLEY HILL FIRE	TAX	$77.57	$77.57	$55.25	$55.25
								LATE LIST FEE	$6.14	$6.14	$5.53	$5.53
								TOTAL:			$60.78	$60.78
										ABSTRACT TOTAL:	$351.83	$351.83
	0003107151-2024-2024-0000	TAXPAYER REQUESTS REFUND FOR BILL PAID FOR YEARS 2023-2025 OF HOMS TRAILER PER CLERICAL ERROR. AMOUNT ENTERED ERRONEOUSLY.	($60,097)	9764	ZMORGAN	77 BEAR ROCK RD HENDERSONVILLE NC 28739	COUNTY	TAX	$362.97	$362.97	$259.02	$259.02
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$259.02	$259.02
							VALLEY HILL FIRE	TAX	$75.79	$75.79	$54.09	$54.09
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$54.09	$54.09
										ABSTRACT TOTAL:	$313.11	$313.11
	0003107151-2025-2025-0000	TAXPAYER REQUESTS REFUND FOR BILL PAID FOR YEARS 2023-2025 OF HOMS TRAILER PER CLERICAL ERROR. AMOUNT ENTERED ERRONEOUSLY.	($57,512)	9763	ZMORGAN	77 BEAR ROCK RD HENDERSONVILLE NC 28739	COUNTY	TAX	$347.49	$347.49	$247.88	$247.88
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$247.88	$247.88
							VALLEY HILL FIRE	TAX	$72.56	$72.56	$51.76	$51.76
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$51.76	$51.76
										ABSTRACT TOTAL:	$299.64	$299.64
	0003107151-2026-2026-0000	TAXPAYER MAILED INFORMAL APPEAL FOR 2026 DUE TO CLERICAL ERROR.	($56,219)	9766	ZMORGAN	77 BEAR ROCK RD HENDERSONVILLE NC 28739	COUNTY	TAX	$372.79	$372.79	$266.48	$266.48
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$266.48	$266.48
							VALLEY HILL FIRE	TAX	$70.78	$70.78	$50.60	$50.60
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$50.60	$50.60
										ABSTRACT TOTAL:	$317.08	$317.08
	OWNER TOTAL:		**($235,217)**								**$1,281.66**	**$1,281.66**
MCMINN, THOMAS GREGORY	0002859102-2026-2026-0000	PARCELS 9969084, 1017185, 10013819 WERE COMBINED WITH DOCUMENT RECORDED 04/23/2025 TO CREATE PARCEL 10015912 BILLED FOR 2026.	($646,400)	9829	TCANNON	191 LIBERTY DR HORSE SHOE NC 28742	COUNTY	TAX	$3,063.94	$0.00	$3,063.94	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$3,063.94	$0.00
							MILLS RIVER FIRE	TAX	$646.40	$0.00	$646.40	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$646.40	$0.00
										ABSTRACT TOTAL:	$3,710.34	$0.00

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MCMINN, THOMAS GREGORY	0003085685-2026-2026-0000	PARCELS 9969084, 1017185, 10013819 WERE COMBINED WITH DOCUMENT RECORDED 04/23/2025 TO CREATE PARCEL 10015912 BILLED FOR 2026.	($115,000)	9830	TCANNON	0 NO ADDRESS ASSIGNED HORSE SHOE NC 28742	COUNTY	TAX	$545.10	$0.00	$545.10	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$545.10	$0.00
							MILLS RIVER FIRE	TAX	$115.00	$0.00	$115.00	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$115.00	$0.00
										ABSTRACT TOTAL:	$660.10	$0.00
	0003120928-2026-2026-0000	PARCELS 9969084, 1017185, 10013819 WERE COMBINED WITH DOCUMENT RECORDED 04/23/2025 TO CREATE PARCEL 10015912 BILLED FOR 2026.	($145,600)	9831	TCANNON	0 NO ADDRESS ASSIGNED MILLS RIVER NC 28759	COUNTY	TAX	$690.14	$0.00	$690.14	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$690.14	$0.00
							MILLS RIVER FIRE	TAX	$145.60	$0.00	$145.60	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$145.60	$0.00
										ABSTRACT TOTAL:	$835.74	$0.00
	OWNER TOTAL:		**($907,000)**								**$5,206.18**	**$0.00**
MCSPADDEN, JOSEPH L.	0003083854-2026-2026-0000	ADJUSTMENT MADE PER STATUTE 105-381 A1A FOR CLERICAL ERROR	($38,300)	9795	TCANNON	2009 MOUNTAIN ASH CIR HENDERSONVILLE NC 28739	COUNTY	TAX	$3,828.50	$0.00	$181.54	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$181.54	$0.00
							VALLEY HILL FIRE	TAX	$726.93	$0.00	$34.47	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$34.47	$0.00
										ABSTRACT TOTAL:	$216.01	$0.00
	OWNER TOTAL:		**($38,300)**								**$216.01**	**$0.00**
MENDOZA, KENNETH ROBERT	0003024012-2026-2026-0000	T/P PROVIDED BILL OF SALE (03/20/2025) FOR THE 1973 FORD. PROVIDED PICTURES AND APPRAISAL FROM BARRY CAPPS MARINE SERVICES FOR THE 1977 BOAT; SALVAGE VALUE.	($10,699)	9785	KOLIVER	709 S ALLEN RD FLAT ROCK NC 28731	COUNTY	TAX	$56.29	$0.00	$50.71	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$50.71	$0.00
							BLUE RIDGE FIRE	TAX	$15.44	$0.00	$13.91	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$13.91	$0.00
										ABSTRACT TOTAL:	$64.62	$0.00
	OWNER TOTAL:		**($10,699)**								**$64.62**	**$0.00**
MEREDITH, JULIE PEACO	0003122876-2026-2026-0000	TAXPAYER EMAILED APPEAL FOR 2026 REGARDING TRAILER BEING LISTED ON TWO SEPERATE BILLS AB#3116287.	($3,610)	9773	ZMORGAN	21 L 27 ACONY BELL WAY MILLS RIVER NC 28759	COUNTY	TAX	$17.11	$0.00	$17.11	$0.00
								LATE LIST FEE	$1.71	$0.00	$1.71	$0.00
								TOTAL:			$18.82	$0.00
										ABSTRACT TOTAL:	$18.82	$0.00
	OWNER TOTAL:		**($3,610)**								**$18.82**	**$0.00**
NAGORNYY, SERGIY	0003119899-2026-2026-0000	TAXPAYER PROVIDED DOCUMENTATION AND PHOTOS FOR 2026 INFORMAL APPEAL SHOWING TRAILER IS RUSTED AND NOT IN FAIR CONDITION. 2006 TOYOTA TRUCK IS REGISTERED WITH NCDMV FOR THE YEAR 2026.	($13,132)	9782	ZMORGAN	510 BURGE MOUNTAIN RD HENDERSONVILLE NC 28792	COUNTY	TAX	$64.62	$0.00	$62.25	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$62.25	$0.00
							MOUNTAIN HOME FIRE	TAX	$17.04	$0.00	$16.42	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$16.42	$0.00
										ABSTRACT TOTAL:	$78.67	$0.00
	OWNER TOTAL:		**($13,132)**								**$78.67**	**$0.00**

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NCS PEARSON, INC	0003122265-2026-2026-0000	ADJUSTMENT CREATED TO VOID ABSTRACT EFF 12/31/2025; ASSETS ARE BEING TAXED UNDER ABSTRACT #3120393. PER EMAIL RECEIVED FROM TAX AGENT THEY AGREE WITH THE VALUE ON ABSTRACT# 3120393 AND THE DISCOVERED YEARS VALUES.	($5,333)	9783	DSANTANA	37 BRIAN BLVD ARDEN NC 28704	COUNTY	TAX	$25.28	$0.00	$25.28	$0.00
								LATE LIST FEE	$2.53	$0.00	$2.53	$0.00
								TOTAL:			$27.81	$0.00
										ABSTRACT TOTAL:	$27.81	$0.00
	OWNER TOTAL:		**($5,333)**								**$27.81**	**$0.00**
NEWMAN, ALLAN	0002853836-2026-2026-0000	MOBILE HOME IS PERSONAL PROPERTY AND RELEASED FROM REAL PROPERTY ROLES.	($100,100)	9823	TCANNON	36 BIRCHVIEW LN FLAT ROCK NC 28731	COUNTY	TAX	$635.16	$0.00	$474.47	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$474.47	$0.00
							BLUE RIDGE FIRE	TAX	$174.20	$0.00	$130.13	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$130.13	$0.00
										ABSTRACT TOTAL:	$604.60	$0.00
	OWNER TOTAL:		**($100,100)**								**$604.60**	**$0.00**
NORTH CAROLINA RADIATION THERAPY MGMT SERVICES	0000067698-2026-2026-0000	NEW OWNERSHIP EFF 10/2025; THE NEW OWNER IS FLETCHER HOSPITAL, INC DBA ADVENTHEALTH RADIATION ONCOLOGY HENDERSONVILLE.	($1,288,283)	9798	DSANTANA	95 DOCTORS DR HENDERSONVILLE NC 28792	COUNTY	TAX	$6,106.46	$0.00	$6,106.46	$0.00
								LATE LIST FEE	$610.65	$0.00	$610.65	$0.00
								TOTAL:			$6,717.11	$0.00
							FLETCHER FIRE	TAX	$1,545.94	$0.00	$1,545.94	$0.00
								LATE LIST FEE	$154.59	$0.00	$154.59	$0.00
								TOTAL:			$1,700.53	$0.00
										ABSTRACT TOTAL:	$8,417.64	$0.00
	OWNER TOTAL:		**($1,288,283)**								**$8,417.64**	**$0.00**
RAINES, JAMES C	0002446001-2025-2025-0000	VOID YEAR 2025 THE MOBILE HOME WAS SOLD. THE BILL FOR THE YEAR 2025 IS NOW ON ABSTRACT #3123252	($13,481)	9827	RJONES	2 N MOCKINGBIRD LN ARDEN NC 28704	COUNTY	TAX	$58.10	$0.00	$58.10	$0.00
								LATE LIST FEE	$5.81	$0.00	$5.81	$0.00
								TOTAL:			$63.91	$0.00
										ABSTRACT TOTAL:	$63.91	$0.00
	OWNER TOTAL:		**($13,481)**								**$63.91**	**$0.00**
RENWICK, KENNETH C.	0002861940-2026-2026-0000	MOBILE HOME IS PERSONAL PROPERTY AND RELEASED FROM REAL PROPERTY ROLES.	($135,500)	9822	TCANNON	608 SLICK ROCK RD HENDERSONVILLE NC 28792	COUNTY	TAX	$1,573.21	$0.00	$642.27	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$642.27	$0.00
							EDNEYVILLE FIRE	TAX	$381.69	$0.00	$155.83	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$155.83	$0.00
										ABSTRACT TOTAL:	$798.10	$0.00
	OWNER TOTAL:		**($135,500)**								**$798.10**	**$0.00**
RIVERS, JOSEPH GRAYSON	0003122997-2026-2026-0000	T/P PROVIDED A BILL OF SALE FOR THE SKEETER BOAT SOLD ON 09/07/2025.	($12,891)	9768	KOLIVER	292 DRIFTWOOD LN MILLS RIVER NC 28759	COUNTY	TAX	$61.10	$0.00	$61.10	$0.00
								LATE LIST FEE	$6.11	$0.00	$6.11	$0.00
								TOTAL:			$67.21	$0.00
										ABSTRACT TOTAL:	$67.21	$0.00
	OWNER TOTAL:		**($12,891)**								**$67.21**	**$0.00**
ROLLINS, ELDON BRETT	0000404356-2025-2025-0000	REAL PROPERTY MANUFACTURED HOME REMOVED, MANUFACTURED HOME IS ASSESSED AS PERSONAL PROPERTY ON ABSTRACT 3119491	($148,200)	9801	KHENSLEY	85 CHESTNUT STUMP RD HENDERSONVILLE NC 28792	COUNTY	TAX	$727.10	$88.41	$638.74	$0.05
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$638.74	$0.05
							DANA FIRE	TAX	$236.18	$28.71	$207.48	$0.01
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$207.48	$0.01
										ABSTRACT TOTAL:	$846.22	$0.06
	OWNER TOTAL:		**($148,200)**								**$846.22**	**$0.06**

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SCHROADER, CASEY	0003109699-2026-2026-0000	VOID THIS MOBILE HOME, HAS BEEN MADE INTO A REAL PROPERTY MOBILE HOME	($6,520)	9812	RJONES	101 TOONE TOWN TER HENDERSONVILLE NC 28792	COUNTY	TAX	$30.90	$0.00	$30.90	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$30.90	$0.00
							DANA FIRE	TAX	$9.13	$0.00	$9.13	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$9.13	$0.00
										ABSTRACT TOTAL:	$40.03	$0.00
	OWNER TOTAL:		**($6,520)**								**$40.03**	**$0.00**
SOLLE, HANS BLYTHE	0003120058-2026-2026-0000	TAXPAYER SUBMITTED BILL OF SALE SHOWING TRAILER WAS PURCHASED FOR $3,000 FOR INFORMAL APPEAL FOR 2026.	($10,279)	9797	ZMORGAN	1737 LOWER RIDGEWOOD BLVD HENDERSONVILLE NC 28791	COUNTY	TAX	$62.23	$0.00	$48.72	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$48.72	$0.00
										ABSTRACT TOTAL:	$48.72	$0.00
	OWNER TOTAL:		**($10,279)**								**$48.72**	**$0.00**
TCJ REVOCABLE TRUST	0000437326-2026-2026-0000	BOTH MOBILE HOME'S ARE PERSONAL PROPERTY AND RELEASED FROM REAL PROPERTY ROLES.	($175,100)	9824	TCANNON	2730 GREATER DRUID HILLS BLVD HENDERSONVILLE NC 28791	COUNTY	TAX	$2,506.99	$0.00	$829.97	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$829.97	$0.00
							MOUNTAIN HOME FIRE	TAX	$661.13	$0.00	$218.88	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$218.88	$0.00
										ABSTRACT TOTAL:	$1,048.85	$0.00
	OWNER TOTAL:		**($175,100)**								**$1,048.85**	**$0.00**
THE RUBY DALTON LEFLER REVOCABLE TRUST	0002850135-2026-2026-0000	PUV DEFERRAL WAS REMOVED FOR 2026 INCORRECTLY. SHOULD HAVE ONLY BEEN PORTION OF HORTICULTURE TO BE REMOVED (24.51 ACRES). THE REMAINING 26.24 ACREAGE IS IN USE AS AGRICULTURAL LAND.	($370,700)	9757	LFLETCHER	0 NO ADDRESS ASSIGNED HENDERSONVILLE NC 28792	COUNTY	TAX	$2,940.22	$2,940.22	$1,757.12	$1,757.12
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$1,757.12	$1,757.12
							EDNEYVILLE FIRE	TAX	$713.35	$713.35	$426.31	$426.31
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$426.31	$426.31
										ABSTRACT TOTAL:	$2,183.43	$2,183.43
	OWNER TOTAL:		**($370,700)**								**$2,183.43**	**$2,183.43**
THE YELLOW COTTAGE SHOP ANTIQUE & VINTAGE	0003119313-2025-2020-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. PROPERTY DISCOVERED FOR PRIOR YEARS APPEARS TO CONSIST SOLELY OF INVENTORY AND WILL BE RELEASED FROM TAXATION. ABSTRACTED VOIDED 12/31/2019	($13,700)	9813	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$76.86	$0.00	$76.86	$0.00
								LATE LIST FEE	$46.11	$0.00	$46.11	$0.00
								TOTAL:			$122.97	$0.00
							JURSD17	TAX	$23.29	$0.00	$23.29	$0.00
								LATE LIST FEE	$13.97	$0.00	$13.97	$0.00
								TOTAL:			$37.26	$0.00
										ABSTRACT TOTAL:	$160.23	$0.00
	0003119313-2025-2021-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. PROPERTY DISCOVERED FOR PRIOR YEARS APPEARS TO CONSIST SOLELY OF INVENTORY AND WILL BE RELEASED FROM TAXATION. ABSTRACT VOIDED 12/31/2020.	($13,700)	9814	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$76.86	$0.00	$76.86	$0.00
								LATE LIST FEE	$38.43	$0.00	$38.43	$0.00
								TOTAL:			$115.29	$0.00
							JURSD17	TAX	$23.29	$0.00	$23.29	$0.00
								LATE LIST FEE	$11.65	$0.00	$11.65	$0.00
								TOTAL:			$34.94	$0.00
										ABSTRACT TOTAL:	$150.23	$0.00

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THE YELLOW COTTAGE SHOP ANTIQUE & VINTAGE	0003119313-2025-2022-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. PROPERTY DISCOVERED FOR PRIOR YEARS APPEARS TO CONSIST SOLELY OF INVENTORY AND WILL BE RELEASED FROM TAXATION. ABSTRACT VOIDED EFF 12/31/2021	($13,700)	9815	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$76.86	$0.00	$76.86	$0.00
								LATE LIST FEE	$30.74	$0.00	$30.74	$0.00
								TOTAL:			$107.60	$0.00
							JURSD17	TAX	$23.29	$0.00	$23.29	$0.00
								LATE LIST FEE	$9.32	$0.00	$9.32	$0.00
								TOTAL:			$32.61	$0.00
										ABSTRACT TOTAL:	$140.21	$0.00
	0003119313-2025-2023-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. PROPERTY DISCOVERED FOR PRIOR YEARS APPEARS TO CONSIST SOLELY OF INVENTORY AND WILL BE RELEASED FROM TAXATION. ABSTRACT VOIDED EFF 12/31/2022	($13,700)	9816	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$59.05	$0.00	$59.05	$0.00
								LATE LIST FEE	$17.71	$0.00	$17.71	$0.00
								TOTAL:			$76.76	$0.00
							JURSD17	TAX	$28.77	$0.00	$28.77	$0.00
								LATE LIST FEE	$8.63	$0.00	$8.63	$0.00
								TOTAL:			$37.40	$0.00
										ABSTRACT TOTAL:	$114.16	$0.00
	0003119313-2025-2024-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. PROPERTY DISCOVERED FOR PRIOR YEARS APPEARS TO CONSIST SOLELY OF INVENTORY AND WILL BE RELEASED FROM TAXATION. ABSTRACT VOIDED EFF 12/31/2023	($13,700)	9817	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$59.05	$0.00	$59.05	$0.00
								LATE LIST FEE	$11.81	$0.00	$11.81	$0.00
								TOTAL:			$70.86	$0.00
							JURSD17	TAX	$28.77	$0.00	$28.77	$0.00
								LATE LIST FEE	$5.75	$0.00	$5.75	$0.00
								TOTAL:			$34.52	$0.00
										ABSTRACT TOTAL:	$105.38	$0.00
	0003119313-2025-2025-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. PROPERTY DISCOVERED FOR PRIOR YEARS APPEARS TO CONSIST SOLELY OF INVENTORY AND WILL BE RELEASED FROM TAXATION. ABSTRACT VOIDED EFF 12/31/2024	($13,700)	9818	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$59.05	$0.00	$59.05	$0.00
								LATE LIST FEE	$5.90	$0.00	$5.90	$0.00
								TOTAL:			$64.95	$0.00
							JURSD17	TAX	$28.77	$0.00	$28.77	$0.00
								LATE LIST FEE	$2.88	$0.00	$2.88	$0.00
								TOTAL:			$31.65	$0.00
										ABSTRACT TOTAL:	$96.60	$0.00
	0003119313-2026-2026-0000	BASED ON THE INFORMATION PROVIDED BY THE TAXPAYER,THE ITEMS USED IN THE BUSINESS WERE INVENTORY; THE ITEMS ARE NOT TAXABLE AS BUSINESS PERSONAL PROPERTY UNDER NORTH CAROLINA LAW. ADJUSTMENT CREATED TO VOID ABSTRACT EFF 12/31/2025.	($13,700)	9819	DSANTANA	518 7TH AVE E HENDERSONVILLE NC 28792	COUNTY	TAX	$64.94	$0.00	$64.94	$0.00
								LATE LIST FEE	$6.49	$0.00	$6.49	$0.00
								TOTAL:			$71.43	$0.00
							JURSD17	TAX	$28.77	$0.00	$28.77	$0.00
								LATE LIST FEE	$2.88	$0.00	$2.88	$0.00
								TOTAL:			$31.65	$0.00
										ABSTRACT TOTAL:	$103.08	$0.00
	OWNER TOTAL:		**($95,900)**								**$869.89**	**$0.00**
VERRI, THOMAS P	0003122699-2026-2026-0000	TAXPAYER PROVIDED EMAIL AND 2026 LISTING SHOWING BOATS ARE IN FLORIDA	($12,720)	9760	KOLIVER	224 THOMPSON ST HENDERSONVILLE NC 28792	COUNTY	TAX	$94.43	$0.00	$60.29	$0.00
								LATE LIST FEE	$9.44	$0.00	$6.03	$0.00
								TOTAL:			$66.32	$0.00
										ABSTRACT TOTAL:	$66.32	$0.00
	OWNER TOTAL:		**($12,720)**								**$66.32**	**$0.00**

NCPTS Pending Release/Refund Report. Thursday, September 24, 2026*

OWNER	ABSTRACT	NOTE	VALUE CHANGE	ADJ. NUMBER	USER ID	SITUS ADDRESS	TAX DISTRICT	LEVY TYPE	BILLED	PAID	RELEASE	REFUND
WEILBACHER, CHRISTOPHER MICHAEL	0000064802-2026-2026-0000	APPEAL OF VALUE FROM PURCHASE PRICE TO THE ACTUAL PARK MODEL VALUE	($117,767)	9755	RJONES	140 L 188 JAYMAR PARK DR HENDERSONVILLE NC 28792	COUNTY	TAX	$616.20	$0.00	$558.22	$0.00
								LATE LIST FEE	$61.62	$0.00	$55.82	$0.00
								TOTAL:			$614.04	$0.00
							EDNEYVILLE FIRE	TAX	$149.50	$0.00	$135.43	$0.00
								LATE LIST FEE	$14.95	$0.00	$13.54	$0.00
								TOTAL:			$148.97	$0.00
										ABSTRACT TOTAL:	$763.01	$0.00
	OWNER TOTAL:		**($117,767)**								**$763.01**	**$0.00**
WILLIS MOBILE HOME PARK LLC	0003098502-2026-2026-0000	MOBILE HOME IS PERSONAL PROPERTY AND RELEASED FROM REAL PROPERTY ROLES.	($92,700)	9821	TCANNON	123 WILLIS WAY FLETCHER NC 28732	COUNTY	TAX	$1,277.43	$0.00	$439.40	$0.00
								LATE LIST FEE	$0.00	$0.00	$0.00	$0.00
								TOTAL:			$439.40	$0.00
										ABSTRACT TOTAL:	$439.40	$0.00
	OWNER TOTAL:		**($92,700)**								**$439.40**	**$0.00**
GRAND TOTALS:			**($5,006,654)**								**$29,573.62**	**$3,465.15**

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2026

GENERAL FUND REVENUES	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
General Fund	252,577,879	19,646,830.48	24,468,444.42	9.69%	-	24,468,444.42

GENERAL FUND EXPENDITURES	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
Governing Body	773,308	51,321.79	107,142.72	13.86%	7,153.88	114,296.60
Dues/Non Profit Contributions	1,203,879	22,261.00	269,503.56	22.39%	729,750.00	999,253.56
County Manager	436,731	25,494.56	64,269.39	14.72%	-	64,269.39
Administrative Services	1,298,526	90,736.27	238,838.91	18.39%	7,000.00	245,838.91
Human Resources	1,674,727	121,131.24	304,617.43	18.19%	-	304,617.43
Elections	1,307,808	55,850.29	187,020.61	14.30%	68,959.16	255,979.77
Finance	1,495,164	99,040.06	263,853.30	17.65%	-	263,853.30
County Assessor	2,340,318	167,841.27	438,745.48	18.75%	23,049.67	461,795.15
Tax Collector	776,234	49,658.68	130,563.44	16.82%	-	130,563.44
Legal	1,119,369	65,911.25	249,729.37	22.31%	-	249,729.37
Register of Deeds	926,525	59,385.15	141,273.17	15.25%	45,296.00	186,569.17
Facility Services	7,245,193	390,612.21	772,217.66	10.66%	506,587.45	1,278,805.11
Garage	489,363	32,922.63	61,433.81	12.55%	-	61,433.81
Court Facilities	153,000	11,891.94	18,450.12	12.06%	-	18,450.12
Information Technology	6,927,799	898,133.09	2,161,235.85	31.20%	592,276.07	2,753,511.92
Sheriff Department	30,756,847	2,196,980.87	5,457,649.04	17.74%	132,889.34	5,590,538.38
Detention Facility	8,497,132	617,616.61	1,534,494.49	18.06%	501,797.32	2,036,291.81
Emergency Management	1,483,740	139,549.61	315,623.28	21.27%	29,508.38	345,131.66
Fire Services	1,371,046	347,953.49	453,667.66	33.09%	7,370.00	461,037.66
Building Services	2,300,578	130,943.77	344,284.10	14.97%	5,141.24	349,425.34
Wellness Clinic	1,507,802	100,594.61	238,342.73	15.81%	143,063.21	381,405.94
Emergency Medical Services	15,275,086	984,267.83	2,607,760.65	17.07%	199,139.31	2,806,899.96
Animal Services	1,059,068	69,096.13	189,253.99	17.87%	58,236.04	247,490.03
Rescue Squad	862,982	(4,787.55)	215,601.60	24.98%	-	215,601.60
Forestry Services	113,992	4,450.56	4,450.56	3.90%	109,541.44	113,992.00
Soil & Water	698,840	64,583.15	138,313.50	19.79%	16,000.00	154,313.50
Planning	1,471,154	111,942.61	280,878.91	19.09%	2,976.00	283,854.91
Code Enforcement	418,598	25,323.17	67,501.96	16.13%	24,250.00	91,751.96
Site Development	246,177	17,889.92	45,622.06	18.53%	-	45,622.06
Heritage Museum	75,000	-	18,750.00	25.00%	56,250.00	75,000.00
Cooperative Extension	839,732	59,337.99	129,663.77	15.44%	6,750.00	136,413.77
Project Management	385,242	29,069.10	75,170.07	19.51%	-	75,170.07
Economic Development	1,740,035	-	121,500.00	6.98%	467,000.00	588,500.00
Public Health	13,814,119	846,937.96	2,090,315.31	15.13%	1,958,141.94	4,048,457.25
Environmental Health	2,126,544	136,039.86	360,300.91	16.94%	-	360,300.91
H&CC Block Grant	863,402	-	72,319.25	8.38%	-	72,319.25
Medical Services - Autopsies	95,000	11,875.00	11,875.00	12.50%	-	11,875.00
Strategic Behavioral Health	622,292	42,161.99	103,677.31	16.66%	15,448.40	119,125.71
Mental Health Services	528,612	-	132,153.00	25.00%	-	132,153.00
Rural Transportation Assist Program	201,384	-	-	0.00%	-	-
Social Services	26,079,821	1,910,226.99	4,550,340.16	17.45%	106,412.77	4,656,752.93
Juvenile Justice Programs	386,020	23,366.00	45,110.00	11.69%	209,751.29	254,861.29
Veterans Services	353,895	23,494.97	65,832.51	18.60%	-	65,832.51
Library	4,739,572	367,052.51	961,890.35	20.29%	-	961,890.35
Recreation	3,918,302	318,982.84	835,153.98	21.31%	11,250.00	846,403.98
Public Education	46,430,000	5,014,666.66	9,595,999.99	20.67%	434,511.92	10,030,511.91
Debt Service	32,574,159	5,900.00	5,900.00	0.02%	229,496.14	235,396.14
Non-Departmental	5,286,145	501,110.09	501,110.09	9.48%	-	501,110.09
Interfund Transfers	17,287,617	1,357,301.42	2,714,602.84	15.70%	-	2,714,602.84
TOTAL	**252,577,879**	**17,596,119.59**	**39,694,003.89**	15.72%	**6,704,996.97**	**46,399,000.86**
Net Revenues over (under) Exp.	**-**	**2,050,710.89**	**(15,225,559.47)**			**(21,930,556.44)**

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2026

APPROPRIATIONS DETAIL	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOCIAL SERVICES						
Staff Operations	22,060,174	1,609,705.31	4,066,537.12	18.43%	106,412.77	4,172,949.89
Federal & State Programs	3,919,647	295,583.68	471,872.41	12.04%	209,751.29	681,623.70
General Assistance	100,000	4,938.00	11,930.63	11.93%	-	11,930.63
TOTAL	**26,079,821**	**1,910,226.99**	**4,550,340.16**		**316,164.06**	**4,866,504.22**
EDUCATION						
Schools Current/Capital Expense	40,480,000	4,023,000.00	8,108,500.00	20.03%	32,371,500.00	40,480,000.00
Blue Ridge Community College	5,950,000	991,666.66	1,487,499.99	25.00%	4,462,500.01	5,950,000.00
TOTAL	**46,430,000**	**5,014,666.66**	**9,595,999.99**		**36,834,000.01**	**46,430,000.00**
DEBT SERVICE						
Public Schools	7,480,757	3,250.00	3,250.00	0.04%	-	3,250.00
Blue Ridge Community College	2,244,834	-	-	0.00%	-	-
Henderson County	17,904,001	2,650.00	2,650.00	0.01%	-	2,650.00
Hospital	4,944,567	-	-	0.00%	-	-
TOTAL	**32,574,159**	**5,900.00**	**5,900.00**		**-**	**5,900.00**
INTERFUND TRANSFERS						
Capital Projects Fund	200,000	16,666.67	33,333.34	16.67%	-	33,333.34
Capital Reserve Fund	9,122,367	760,197.25	1,520,394.50	16.67%	-	1,520,394.50
Fire Districts Fund	60,000	5,000.00	10,000.00	16.67%	-	10,000.00
HCPS MRTS	4,603,500	383,625.00	767,250.00	16.67%	-	767,250.00
BRCC MRTS	2,301,750	191,812.50	383,625.00	16.67%	-	383,625.00
Solid Waste	1,000,000	-	-	0.00%	-	-
TOTAL	**17,287,617**	**1,357,301.42**	**2,714,602.84**		**-**	**2,714,602.84**

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2026

SPECIAL REVENUE FUNDS	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
FIRE DISTRICTS FUND						
Revenues:	18,533,335	2,154,429.12	2,255,049.54	12.17%	-	2,255,049.54
Expenditures:	18,533,335	159,442.32	159,442.32	0.86%	-	159,442.32
Net Revenues over (under) Exp	-	**1,994,986.80**	**2,095,607.22**		-	**2,095,607.22**
REVALUATION RESERVE FUND						
Revenues:	1,256,832	115,200.93	231,105.01	18.39%	-	231,105.01
Expenditures:	1,256,832	120,049.87	302,057.09	24.03%	41,485.25	343,542.34
Net Revenues over (under) Exp	-	**(4,848.94)**	**(70,952.08)**		**41,485.25**	**(112,437.33)**
EMERGENCY TELEPHONE SYSTEM (911) FUND						
Revenues:	638,234	19,213.34	21,509.69	3.37%	-	21,509.69
Expenditures:	638,234	(1,956.43)	91,298.47	14.30%	38,926.00	130,224.47
Net Revenues over (under) Exp	-	**21,169.77**	**(69,788.78)**		**38,926.00**	**(108,714.78)**
PUBLIC TRANSIT FUND						
Revenues:	1,902,745	231,248.50	239,439.79	12.58%	-	239,439.79
Expenditures:	1,902,745	116,518.90	116,518.90	6.12%	611,432.04	727,950.94
Net Revenues over (under) Exp	-	**114,729.60**	**122,920.89**		**611,432.04**	**(488,511.15)**
MISC. OTHER GOVERNMENTAL ACTIVITIES						
Revenues:	954,000	61,472.38	111,561.25	11.69%	-	111,561.25
Expenditures:	954,000	22,864.67	25,371.79	2.66%	-	25,371.79
Net Revenues over (under) Exp	-	**38,607.71**	**86,189.46**		-	**86,189.46**
ARPA FUND						
Revenues:	-	50,434.71	102,762.91	0.00%	-	102,762.91
Expenditures:	-	50,000.00	50,000.00	0.00%	50,000.00	100,000.00
Net Revenues over (under) Exp	-	**434.71**	**52,762.91**		**50,000.00**	**2,762.91**
OPIOID FUND						
Revenues:	1,286,412	21,542.16	41,069.50	3.19%	-	41,069.50
Expenditures:	1,286,412	92,846.97	175,776.64	13.66%	263,180.08	438,956.72
Net Revenues over (under) Exp	-	**(71,304.81)**	**(134,707.14)**		**263,180.08**	**(397,887.22)**
HURRICANE HELENE						
Revenues:	79,509,592	$ 23,775.04	$ 44,776,959.91	56.32%	$ -	$ 44,776,959.91
Expenditures:	79,509,592	$ 440,205.56	$ 67,177,314.23	84.49%	$ 941,779.49	$ 68,119,093.72
Net Revenues over (under) Exp	-	**$ (416,430.52)**	**$ (22,400,354.32)**		**$ 941,779.49**	**$ (23,342,133.81)**

CAPITAL PROJECTS	REVISED BUDGET	CURRENT MONTH	PROJECT TO DATE	% USED	ENCUMBRANCES	TOTAL
JUDICIAL CENTER PROJECT - DETENTION (2064)						
Revenues:	78,625,813	191,692.78	80,725,819.28	102.67%	-	80,725,819.28
Expenditures:	78,625,813	1,857.16	26,210,622.81	33.34%	48,320,982.30	74,531,605.11
Net Revenues over (under) Exp	-	**189,835.62**	**54,515,196.47**		**48,320,982.30**	**6,194,214.17**
JUDICIAL CENTER PROJECT - COURTHOUSE (2086)						
Revenues:	100,484,933	287,707.09	101,377,395.63	100.89%	-	101,377,395.63
Expenditures:	100,484,933	29,275.00	6,018,419.26	5.99%	85,995,566.48	92,013,985.74
Net Revenues over (under) Exp	-	**258,432.09**	**95,358,976.37**		**85,995,566.48**	**9,363,409.89**
MEDICAL OFFICE BUILDING PROJECT - SPARTANBURG HWY (2074)						
Revenues:	27,607,087	58,192.57	28,173,154.79	102.05%	-	28,173,154.79
Expenditures:	27,607,087	252,731.83	10,877,933.40	39.40%	15,563,516.96	26,441,450.36
Net Revenues over (under) Exp	-	**(194,539.26)**	**17,295,221.39**		**15,563,516.96**	**1,731,704.43**

HENDERSON COUNTY
FINANCIAL REPORT
AUGUST 2026

ENTERPRISE FUNDS	REVISED BUDGET	CURRENT MONTH	YEAR TO DATE	% USED	ENCUMBRANCES	TOTAL
SOLID WASTE LANDFILL FUND						
Revenues:	13,881,887	1,030,532.31	3,426,607.60	24.68%	-	3,426,607.60
Expenditures:	13,881,887	1,116,191.44	1,451,817.83	10.46%	8,469,556.39	9,921,374.22
Net Revenues over (under) Exp	**-**	**(85,659.13)**	**1,974,789.77**		**8,469,556.39**	**(6,494,766.62)**
JUSTICE ACADEMY SEWER FUND						
Revenues:	67,114	6,509.58	13,119.75	19.55%	-	13,119.75
Expenditures:	67,114	2,540.16	2,881.33	4.29%	15,716.02	18,597.35
Net Revenues over (under) Exp	**-**	**3,969.42**	**10,238.42**		**(15,716.02)**	**(5,477.60)**
ETOWAH COMMUNITY SEWER FUND						
Revenues:	418,320	(660.12)	36,590.17	8.75%	-	36,590.17
Expenditures:	418,320	11,811.86	17,153.83	4.10%	170,857.50	188,011.33
Net Revenues over (under) Exp	**-**	**(12,471.98)**	**19,436.34**		**(170,857.50)**	**(151,421.16)**

HENDERSON COUNTY
CASH BALANCE REPORT
AUGUST 2026

Fund(s)	08/01/26 Beg. Cash Balance	Debits Revenues	(Credits) Expenditures	08/31/26 Ending Cash Balance
General	$ 83,167,871.12	$ 25,044,380.50	$ (18,782,828.80)	$ 89,429,422.82
Special Revenue	27,944,705.01	2,872,376.10	(1,752,770.81)	$ 29,064,310.30
Capital Projects	25,996,666.75	81,790.48	(2,025,365.07)	$ 24,053,092.16
Enterprise	3,005,307.10	1,194,180.42	(1,143,413.18)	$ 3,056,074.34
HCPS - Maint. and Repair	6,967,353.80	383,625.00	-	$ 7,350,978.80
BRCC - Maint. and Repair	6,239,353.46	191,812.50	-	$ 6,431,165.96
Custodial	592,187.92	2,380,206.42	(399,063.00)	$ 2,573,331.34
Total	$ 153,913,445.16	$ 32,148,371.42	$ (24,103,440.86)	
Total cash available as of	**8/31/2026**			**$ 161,958,375.72**

HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of August 31, 2026

	LOCAL CURRENT EXPENSE FUND	OTHER RESTRICTED FUND		
REVENUES:	YTD Activity	YTD Activity	Combined Total	Prior YTD
3200 State Sources	$ -	$ 91,750	$ 91,750	$ 10,411
3700 Federal Sources-Restricted	-	32,316	32,316	6,119
3800 Other Federal-ROTC	-	-	-	-
4100 County Appropriation	7,846,000	-	7,846,000	7,228,293
4200 Local -Tuition/Fees	-	140	140	5,805
4400 Local-Unrestricted	3,426	29,400	32,826	100,992
4800 Local-Restricted	-	6,317	6,317	12,190
4900 Fund Balance Appropriated/Transfer From school	-	3,576	3,576	4,621
TOTAL FUND REVENUES	**$ 7,849,426**	**$ 163,499**	**$ 8,012,924**	**$ 7,368,431**
EXPENDITURES:				
Instructional Services:	YTD Activity	YTD Activity	Combined Total	Prior YTD
5100 Regular Instructional Services	$ 688,627	$ 59,350	$ 747,977	$ 761,758
5200 Special Populations Services	46,209	218,612	264,822	132,691
5300 Alternative Programs and Services	13,006	44,355	57,361	85,354
5400 School Leadership Services	510,992	13,955	524,947	473,302
5500 Co-Curricular Services	62,557	12,438	74,995	54,806
5800 School-Based Support Services	161,706	39,950	201,656	295,109
Total Instructional Services	$ 1,483,097	$ 388,661	$ 1,871,758	$ 1,803,020
System-Wide Support Services:				
6100 Support and Development Services	$ 88,643	$ 35,489	$ 124,132	$ 96,070
6200 Special Population Support	13,563	416	13,979	13,799
6300 Alternative Programs	20,662	431	21,093	20,305
6400 Technology Support Services	310,337	7,715	318,052	298,503
6500 Operational Support Services	1,696,424	26,930	1,723,354	1,660,609
6600 Financial and Human Resource Services	1,967,936	25,931	1,993,867	1,970,448
6700 Accountability Services	34,366	-	34,366	33,789
6800 System-Wide Pupil Support Services	58,362	431	58,793	63,450
6900 Policy, Leadership and Public Relations	125,411	11,635	137,046	149,476
Total System-Wide Support Services	$ 4,315,704	$ 108,977	$ 4,424,681	$ 4,306,448
Ancillary Services:				
7100 Community Services	$ 388	$ 32,626	$ 33,013	$ 29,359
7200 Nutrition Services	651		651	194
Total Ancillary Services	$ 1,039	$ 32,626	$ 33,665	$ 29,553
Non-Programmed Charges:				
8100 Payments to Other Governmental Units	$ 311,691	$ -	$ 311,691	$ 282,211
8400 Interfund Transfers	-	10,934	10,934	3,075
8400 Interfund Transfers	-	-	-	18,360
Total Non-Programmed Charges	$ 311,691	$ 10,934	$ 322,625	$ 303,646
TOTAL FUND EXPENDITURES	**$ 6,111,530**	**$ 541,198**	**$ 6,652,728**	**$ 6,442,667**

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	October 5, 2026
SUBJECT:	Marketing Agreement – CCBCC Operations, LLC (Coca-Cola)
PRESENTER:	Bruce Gilliam, Recreation Director
ATTACHMENT:	Yes 1. Budget Amendment 2. CCBCC Operations, LLC Customer Marketing Agreement

SUMMARY OF REQUEST:

Henderson County's Recreation Department is requesting to enter into a Marketing Agreement with CCBCC Operations, LLC (Coca-Cola). This Marketing Agreement will result in a one-time marketing fee of $26,000 payable up front to the County and an annual $1,000 marketing fee paid annually to the County at the contract year-end.

The $26,000 marketing fee for FY2027 will be used to purchase a scoreboard for the Henderson County Berkeley Park Sports Complex.

The Board is requested to approve the Marketing Agreement with Coca-Cola and approve the related budget amendment to recognize the marketing fee for FY2027.

BOARD ACTION REQUESTED:

The Board is requested to approve the Marketing Agreement and the related budget amendment.

Suggested Motion:

I move the Board approve the CCBCC Operations, LLC Customer Marketing Agreement and related budget amendment.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: **Adminstration**

List Expense line increases, or decreases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
405400-551000-2089	Capital Outlay - Equipment	$26,000
		$26,000

List Expense line decreases, or increases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
404400-490025-2089	Recreation Sponsorship Funds	$26,000
		$26,000

Is this budget amendment in balance? (should equal zero)	$0

Justification: *Please provide a brief justification for this budget amendment request.*

Per a Marketing Agreement between CCBCC Operations, LLC (Coca-Cola) and Henderson County's Recreation Department, a one-time marketing fee of $26,000 will be payable up front to the County. This marketing fee for fiscal year 2027 will be used to purchase a scoreboard for the Henderson County Berkeley Park Sports Complex. BOC approved 10.5.2026

Authorized by Department Head _____ Date _____

Authorized by Admin Services _____ Date _____

Authorized by County Manager _____ Date _____

Processed By _____ Date _____

For Budget Use Only

Batch # _____

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Batch Date _____

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	October 5, 2026
SUBJECT:	Budget Amendment – Local Law Enforcement Bonus Program
PRESENTER:	Randall L. Cox, Finance Director
ATTACHMENT:	Yes 1. Budget Amendment 2. Memorandum - NC SBI

SUMMARY OF REQUEST:

As part of the 2026 Appropriations Act (Senate Bill 257, Section 41.3) the NC State Bureau of Investigation (SBI) is implementing a Local Law Enforcement Bonus Program. For the 2026–2027 fiscal year, a sworn local law enforcement officer employed as an officer on June 30, 2026, is eligible to receive a compensation bonus in the amount of $1,750.

As part of the program, SBI will disburse funding to Henderson County covering the bonus amount awarded and the employer portion of FICA and Medicare. The County is responsible for any 401(k)/457 and 5% LEO employer contributions. The portion the County is responsible for is estimated to be $17,640.

Staff is requesting the Board approve the attached budget amendment which recognizes the anticipated funding from NC SBI and appropriates fund balance to cover the 2% 401(k)/457 and 5% LEO employer match that will not be funded by the NC SBI.

BOARD ACTION REQUESTED:

The Board is requested to approve the attached budget amendment as presented.

Suggested Motion:

I move the Board approve the attached budget amendment to recognize anticipated funding from the NC SBI and appropriate the requested fund balance.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: Finance

List Expense line increases, or decreases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
115431-512100-9124	Salaries & Wages-Regular	$252,000
115431-513500-9124	401(K) Supplemental Deferred Comp	$17,640
115431-518000-9124	FICA	$19,278
		$288,918

List Expense line decreases, or increases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
114990-401000-9124	Fund Balance Appropriated	$17,640
114431-454040-9124	SBI LEO Bonus Program	$271,278
		$288,918

Is this budget amendment in balance? (should equal zero)	$0

Justification: *Please provide a brief justification for this budget amendment request.*

To recognize aniticipated funding from NC SBI and appropriate fund balance for the 2% 401K/457 and 5% LEO employer match that will not be funded by the SBI for the LEO Bonus Program. BOC approved 10.5.2026

Authorized by Department Head _____ Date _____

Authorized by Admin Services _____ Date _____

Authorized by County Manager _____ Date _____

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REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	October 5, 2026
SUBJECT:	Budget Amendment – Library Restricted Fund Balance Appropriated
PRESENTER(S):	Trina Rushing – Library Director
ATTACHMENTS:	Yes 1. Budget Amendment

SUMMARY OF REQUEST:

In February 2026, the Library received a $10,000 gift from the Carnegie Corporation to commemorate America 250. Per the Corporation, this gift may be used by the Library however it wishes to celebrate the country's 250th anniversary, further its mission, and benefit its community. The funding was unspent as of June 30, 2026.

Staff is requesting the Board approve the attached budget amendment appropriating $10,000 from Restricted Fund Balance for Library Donations to purchase literacy materials to launch a Books for Babies program at local hospitals. This program will provide a literacy gift bag containing a board book, library information, and additional early literacy resources to each new baby born at local hospitals. No County dollars are being used for this project.

BOARD ACTION REQUESTED:

The Board is requested to approve the attached budget amendment to appropriate fund balance as presented.

Suggested Motion:

I move the Board approve the budget amendment to appropriate fund balance as presented.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: Library

List Expense line increases, or decreases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
115611-526000	Dept Supplies & Materials	$10,000
		$10,000

List Expense line decreases, or increases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
114990-401005	RESTRICTED FUND BALANCE - LIBRARY	$10,000
		$10,000

Is this budget amendment in balance? (should equal zero)	$0

Justification: *Please provide a brief justification for this budget amendment request.*

To appropriate library restricted fund balance for unspent donation funds for FY2027 to support the launch of the Books for Babies literacy program. The purchases will be funded with proceeds from the Carnegie Corporation gift which was received in February 2026. Board approved on October 5, 2026.

Authorized by Department Head _____ Date _____

Authorized by Admin Services _____ Date _____

Authorized by County Manager _____ Date _____

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REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE:	October 5, 2026
SUBJECT:	Budget Amendment – Restricted Fund Balance
PRESENTER:	Sheriff Lowell Griffin
ATTACHMENT:	Yes 1. Budget Amendment

SUMMARY OF REQUEST:

The Sheriff's Office is requesting the Board approve the attached budget amendment which appropriates fund balance for unused restricted donations for Sheriff's Office special funds received in previous fiscal years. These funds are derived from restricted donations, to be used for specific programs including K-9, VIP, STAR, Honor Guard, Shop with a Hero, Motor Unit and National Night Out.

The amounts reflected in the budget amendment are the unspent portions of restricted donations remaining from FY2026, to be carried over and spent in FY2027.

BOARD ACTION REQUESTED:

The Board is requested to approve the attached budget amendment to appropriate restricted fund balance for the special Sheriff's Office accounts.

Suggested Motion:

I move the Board approve the budget amendment to appropriate restricted fund balance for the special Sheriff's Office accounts as presented.

HENDERSON COUNTY
BUDGET AMENDMENT REQUEST FORM

Department or Fund: **Finance**

List Expense line increases, or decreases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
115431-537111	K9 - R	$165,510
115431-537112	VIP - R	$25,545
115431-537113	STAR - R	$159,156
115431-537114	Honor Guard	$16,624
115431-569953	Shop With A Hero - R	$974
115431-537115	Motor Unit - R	$1,600
115431-537116	National Night Out - R	$500
		$369,909

List Expense line decreases, or increases in Revenues, below:

Account Number	Account Name (From MUNIS)	Amount
114990-401000	Fund Balance Appropriated	$369,909
		$369,909

Is this budget amendment in balance? (should equal zero)	$0

Justification: *Please provide a brief justification for this budget amendment request.*

To appropriate fund balance for special funds set up within Sheriff's Office budget. Unused funds in these accounts roll forward as they are contributions/revenues designated for particular purposes. BOC Approved 10.5.2026.

	10.5.2026
Authorized by Department Head	Date
Authorized by Admin Services	Date
Authorized by County Manager	Date
Processed By	Date

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