

MINUTES

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON

BOARD OF COMMISSIONERS
MONDAY, FEBRUARY 6, 2023

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.

Those present were Chairman Rebecca McCall, Vice-Chair Mike Edney, Commissioner William Lapsley, Commissioner Daniel Andreotta, Commissioner David Hill, County Manager John Mitchell, Assistant County Manager Amy Brantley, Attorney Russ Burrell, and Clerk to the Board Denisa Lauffer.

Also present were: Director of Business and Community Development Christopher Todd, Finance Director Samantha Reynolds, Budget Manager/Internal Auditor Sonya Flynn, Budget Analyst Jennifer Miranda, Engineer Marcus Jones, Chief Communications Officer Mike Morgan, Planning Director Autumn Radcliff, Tax Assessor Darlene Burgess, Tax Collector Luke Small, Assistant Tax Assessor Kevin Hensley, Tax Collector Nicole Brown, Emergency Management/Rescue Coordinator Jimmy Brissie, Human Resources Director Karen Ensley, Strategic Project Coordinator Erick Mendez, Board of Elections Director Karen Hebb, Social Services Director Jerrie McFalls, Assistant County Engineer Deb Johnston, PIO Kathy Finotti – videotaping, and Deputies Carl Greco and Matthew Covil provided security

CALL TO ORDER/WELCOME

Chairman McCall called the meeting to order and welcomed all in attendance.

INVOCATION

Commissioner Andreotta provided the invocation.

PLEDGE OF ALLEGIANCE

Randi-Mae and Sandie Eatmon, Young Naturalist 4-H Club, led the Pledge of Allegiance to the American Flag.

RESOLUTIONS AND RECOGNITIONS

2022.14 Resolution of Memorandum – Lorraine Williams

The Henderson County Board of Commissioners was requested to adopt a Resolution in Memoriam for Lorraine Seger, who passed away on January 13, 2023. Lorraine served as a part of the Volunteer in Partnership program with the Sheriff's Office for 12 years and had been posted at the Historic Courthouse since 2010.

RESOLUTION OF MEMORIAM

LORRAINE SEGER

June 28, 1934 - January 13, 2023

WHEREAS, Henderson County Volunteers in Partnership program member Lorraine Seger passed away peacefully in the company of her family in Hampstead, North Carolina, on January 13, 2023; and

Approved:

WHEREAS, Lorraine volunteered her time with the Henderson County Sheriff’s Office, taking great pride in her security position at the Historic Courthouse from 2010 through 2022; and

WHEREAS, Lorraine enjoyed her Monday afternoons at the Historic Courthouse security desk greeting employees, citizens, and visitors alike; and

WHEREAS, Lorraine contributed to her Henderson County community in many ways, serving as an organist for her church and at various community events, delivering greeting cards in her neighborhood for those needing cheer and sympathy; and

WHEREAS, Lorraine lived every day to its fullest during her 20 years as a county resident;

NOW, THEREFORE, BE IT RESOLVED that Lorraine Seger will be remembered for her service to the citizens and visitors of Henderson County and her many contributions to our community.

In witness whereof, I have hereunto set my hand and caused the seal of the County of Henderson to be affixed.

Adopted this the 6th day of February 2023.

Chairman McCall made the motion to adopt the Resolution as presented. All voted in favor, and the motion carried.

INTRODUCTION OF FEDERAL REPRESENTATIVES

Robin Ramsey, with Senator Thom Tillis’ office, was present to introduce herself to the Board. Ms. Ramsey is the regional representative for Senator Tillis’ office and staffs his local office in the Historic Courthouse.

INFORMAL PUBLIC COMMENT

1. Brenda Sherrer spoke representing the League of Women Voters. She stated that the league is non-partisan; they do not support/oppose any political party or candidate. She believes government should be open, accountable, ethical, and responsive to citizens. She was in opposition to the resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
2. Sharon Burlingame, a retired Henderson County teacher, opposed the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Education.
3. Jane Pulling was in opposition to the resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
4. Dennis Justice was in opposition to the resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
5. Paul Goebel believes the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Education would be inherently divisive. He believes this is designed to separate one side from the other and he opposes the resolution.
6. Ken Ruberg believes division, anger, and hatred exist today in american politics. He was in opposition to the resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
7. Bryan Mellish, who lives in the Dana community, spoke regarding trash that litters Henderson County roads. He questions why inmates are no longer picking up trash on roadways.

8. New resident Ilene Proctor spoke of the need for better signage on roads and interstates.
9. Joe Elliott stated he was in opposition to the proposed resolution supporting the identification of party affiliation for candidates for Henderson County Board of Education and the process being expanded beyond the Board of Education.
10. Nine-year-old Bruce Pryor spoke about his love for farming and how he hopes to be able to work on his families' farm in the future. He was in opposition to the proposed Cabin Creek Development
11. Benjamin Dowling said he lives on Cabin Creek Rd adjacent to the proposed development in Green River. He was in opposition to the proposed Cabin Creek Development
12. James Maybin lives on Cabin Creek Road in the Mountain Valley Community . He said county natives have been good stewards of our land. He was in opposition to the proposed Cabin Creek Development
13. Corey McGraw said he had been a member of the Green River Community for nearly thirty years. He was in opposition to the proposed Cabin Creek Development
14. Mary Ellen Kustin stated local politics are not and should not be national politics. She was in opposition to the resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
15. Katy Gash urged the Board not to turn our local School Board Elections into a partisan affair. She was in opposition resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
16. Dorothee Hayes left the meeting before being called to speak.
17. Luke Maybin said he was a lifetime resident of the Green River Community. He disagrees that change is inevitable in Henderson County. He was in opposition resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
18. Dorothy Callaway said withholding candidate information from voters was not a virtue, voters want the information. She was in support of the resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
19. Rachel Poller said Henderson County Public Schools are among some of the best in the state. She was in opposition resolution supporting the identification of party affiliation for Henderson County Board of Education candidates.
20. Gary Griffin spoke in support of the proposed Edneyville Sewer project.
21. Melinda Lowrance Spoke on behalf of the Hendersonville NCAAP. She voiced the organization's opposition to the resolution supporting the identification of party affiliation for candidates for the Henderson County Board of Elections.
22. Garrett Graham stated that he owns a Summer Camp in the Green River Community and was in opposition to the proposed Cabin Creek Development
23. Hendersonville High School student Rose Henderson spoke against the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Education.
24. Chris Walters spoke regarding rural economics.
25. Candler Willis spoke in support of the resolution supporting the identification of party affiliation for Henderson County Board of Elections candidates.
26. Brett Callaway spoke in support of the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Elections.
27. Stan Shelley spoke in opposition of the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Elections.

28. Jim Bailes spoke in opposition of the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Elections.
29. Deb Lyda spoke in support of the proposed Edneyville Sewer project.
30. Ethan Green spoke against the proposed Cabin Creek Road development project.
31. Anna Hoy spoke in opposition to the resolution supporting the identification of party affiliation for Henderson County Board of Elections candidates.
32. Eva Ritchey spoke in support of the opposition voiced in the meeting regarding the party affiliation of Henderson County Board of Elections candidates.
33. Ardie Gallant spoke in support of the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Elections.
34. James Lyon opposes the resolution supporting the identification of party affiliation for Henderson County Board of Elections candidates.
35. Thomas Bianchi spoke in opposition to the proposed Cabin Creek Road development project and the lighting pollution the development would bring to the rural community.
36. Mikaela Garren spoke in support of protecting the greenspace in Henderson County and her opposition to the Green River development project.
37. Gina Baxter spoke in opposition to the resolution supporting the identification of party affiliation for candidates for Henderson County Board of Elections.

Chairman McCall informed the audience there would be a 10-minute break before proceeding with the rest of the meeting.

The meeting was reconvened at 7:23 p.m.

DISCUSSION/ADJUSTMENT OF AGENDA

Commissioner Lapsley made the motion to adopt the agenda as presented. All voted in favor, and the motion carried.

CONSENT AGENDA consisted of the following:

Minutes

Draft minutes were presented for board review and approval of the following meeting(s):

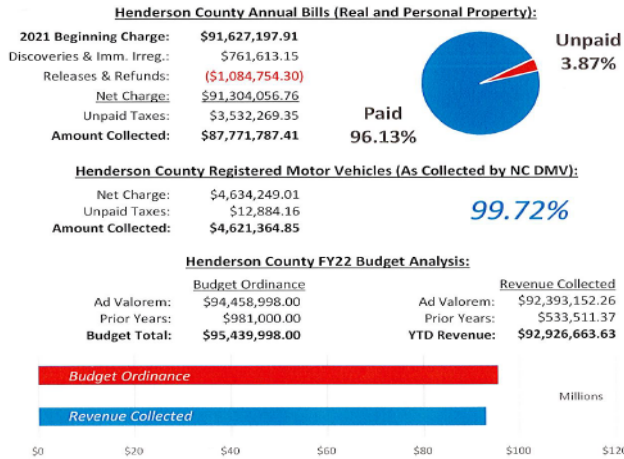
January 18, 2023 - Regularly Scheduled Meeting

Motion:

I move the Board approve the minutes of January 18, 2023.

Tax Collector's Report

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



2023.15 Pending Releases and Refunds

The Assessor has reviewed the pending releases and refunds. As a result of that review, it is the Assessor’s opinion is these findings are in order. Supporting documentation is on file in the County Assessor’s Office.

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

| | |
|---|----------------|
| Type: | Amount: |
| Total Taxes Released from the Charge | \$ 16,707.71 |
| Total Refunds as a result of the Above Releases | \$ 603.26 |

Motion:

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

County Financial Report/Cash Balance Report – December 2022

The December 2022 County Financial and Cash Balance Reports were provided for the Board’s review.

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

- Dues/Non-Profit Contributions – the timing of board-approved appropriations
- Human Resources – the timing of board-approved purchases
- Finance – the timing of board-approved purchases
- Rescue Squad – payment of 2nd quarter Board appropriation
- Site Development – the timing of Board approved purchases
- Agri-Business – excess operating expenditures to be covered by membership fees

Year to Date Net Revenues under Expenditures for the Emergency Telephone System (911) Fund is due to utilizing fund balance appropriations for FY23.

Year to Date Net Revenues under Expenditures for the Misc. Other Governmental Activities Fund is due to the expenditure of program funds held in fund balance received during the previous fiscal year.

Year to Date Net Revenues under Expenditures for the ARPA Fund is due to Board approved expenditures from restricted fund balance for ARPA funds received in a previous fiscal year.

HENDERSON COUNTY
FINANCIAL REPORT
DECEMBER 2022

| GENERAL FUND REVENUES | | | | | | |
|-----------------------|-------------|---------------|----------------|--------|--------------|----------------|
| | BUDGET | CURRENT MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |
| General Fund | 191,550,180 | 30,144,340.51 | 110,603,640.48 | 57.7% | - | 110,603,640.48 |

| GENERAL FUND EXPENDITURES | | | | | | |
|---------------------------------------|--------------------|----------------------|----------------------|--------|-----------------------|----------------------|
| | BUDGET | CURRENT MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |
| Governing Body | 574,991.00 | 39,533.27 | 247,806.90 | 43.1% | - | 247,806.90 |
| Dues/Non-Profit Contributions | 1,008,401.00 | 2,607.44 | 652,793.09 | 64.7% | - | 652,793.09 |
| County Manager | 392,022.00 | 27,028.34 | 134,008.39 | 34.2% | - | 134,008.39 |
| Administrative Services | 756,312.00 | 120,344.87 | 352,872.15 | 46.7% | - | 352,872.15 |
| Human Resources | 1,174,860.00 | 111,843.49 | 602,506.14 | 51.3% | - | 602,506.14 |
| Elections | 994,733.00 | 46,448.14 | 484,241.28 | 48.7% | 21,850.87 | 506,092.15 |
| Finance | 1,249,748.00 | 146,200.91 | 640,355.05 | 51.2% | - | 640,355.05 |
| County Assessor | 1,996,430.00 | 161,944.40 | 892,108.88 | 44.7% | - | 892,108.88 |
| Tax Collector | 543,131.00 | 35,440.39 | 237,591.03 | 43.7% | - | 237,591.03 |
| Legal | 991,880.00 | 79,663.20 | 499,283.80 | 50.3% | - | 499,283.80 |
| Register of Deeds | 703,454.00 | 51,472.56 | 334,543.17 | 47.6% | 19,385.00 | 353,928.17 |
| Facilities Services | 5,662,060.00 | 445,408.85 | 2,159,334.22 | 38.1% | 532,034.02 | 2,691,368.24 |
| Garage | 475,053.00 | (1,001.92) | 147,015.15 | 30.9% | - | 147,015.15 |
| Court Facilities | 153,000.00 | 11,120.22 | 60,676.66 | 39.7% | 1,209.93 | 61,886.59 |
| Information Technology | 5,735,098.00 | 460,136.16 | 2,256,626.76 | 39.3% | 576,906.39 | 2,833,533.15 |
| Sheriff | 22,468,484.00 | 1,794,927.77 | 10,042,656.01 | 44.7% | 365,458.81 | 10,408,114.82 |
| Detention Center | 6,280,838.00 | 462,761.25 | 2,728,152.15 | 43.4% | 291,923.72 | 3,020,075.87 |
| Emergency Management | 957,760.00 | 57,895.25 | 475,806.85 | 49.7% | 38,208.40 | 514,015.25 |
| Fire Services | 824,720.00 | 75,266.43 | 315,096.67 | 38.2% | 91,260.00 | 406,356.67 |
| Building Services | 1,507,480.00 | 122,052.52 | 675,345.23 | 44.8% | - | 675,345.23 |
| Wellness Clinic | 1,352,315.00 | 103,410.12 | 639,097.71 | 47.3% | 82,565.14 | 721,662.85 |
| Emergency Medical Services | 9,462,971.00 | 717,222.16 | 4,106,455.15 | 43.4% | 42,123.79 | 4,148,578.94 |
| Animal Services | 864,123.00 | 84,524.69 | 384,597.85 | 44.5% | 94,576.76 | 479,174.61 |
| Rescue Squad | 557,750.00 | (146.02) | 287,925.92 | 51.6% | - | 287,925.92 |
| Forestry Services | 91,484.00 | - | 15,021.94 | 16.4% | - | 15,021.94 |
| Soil & Water Conservation | 794,678.00 | 32,633.19 | 211,191.16 | 26.6% | 381,989.00 | 593,180.16 |
| Planning | 913,427.00 | 66,494.20 | 394,767.00 | 43.2% | 12,040.26 | 406,807.26 |
| Code Enforcement Services | 325,195.00 | 25,005.17 | 149,570.75 | 46.0% | - | 149,570.75 |
| Site Development | 247,341.00 | 25,893.87 | 135,976.49 | 55.0% | - | 135,976.49 |
| Heritage Museum | 100,000.00 | 8,333.33 | 49,999.98 | 50.0% | - | 49,999.98 |
| Cooperative Extension | 598,356.00 | 50,000.01 | 235,286.27 | 39.3% | - | 235,286.27 |
| Projects Management | 286,800.00 | 15,293.29 | 101,506.13 | 35.4% | - | 101,506.13 |
| Economic Development | 801,724.00 | - | 217,000.00 | 27.1% | - | 217,000.00 |
| Agri-Business | 187,268.00 | 15,970.55 | 113,893.47 | 60.8% | - | 113,893.47 |
| Public Health | 13,531,858.00 | 858,668.64 | 4,799,775.51 | 35.5% | 482,204.51 | 5,281,980.02 |
| Environmental Health | 1,705,286.00 | 143,375.77 | 699,505.17 | 41.0% | 12,400.00 | 711,905.17 |
| H&CC Block Grant | 820,541.00 | 73,596.50 | 339,538.75 | 41.4% | - | 339,538.75 |
| Medical Services - Autopsies | 90,000.00 | 6,300.00 | 28,300.00 | 31.4% | - | 28,300.00 |
| Mental Health | 528,612.00 | - | 264,306.00 | 50.0% | - | 264,306.00 |
| Rural Transportation Assist Program | 201,384.00 | 13,476.76 | 62,393.00 | 31.0% | - | 62,393.00 |
| Social Services | 20,688,003 | 1,752,256.85 | 9,239,262.44 | 44.7% | 25,913.70 | 9,265,176.14 |
| Juvenile Justice Programs | 218,745.00 | 425.95 | 104,880.50 | 47.9% | - | 104,880.50 |
| Veteran Services | 141,120.00 | 6,069.33 | 40,711.22 | 28.8% | - | 40,711.22 |
| Public Library | 4,001,274.00 | 385,213.14 | 1,960,742.13 | 49.0% | 175,381.33 | 2,136,123.46 |
| Recreation | 2,694,351.00 | 204,124.31 | 1,267,969.34 | 47.2% | 43,757.95 | 1,311,727.29 |
| Public Education | 38,362,938 | 437,500.00 | 19,064,000.00 | 49.7% | - | 19,064,000.00 |
| Debt Service | 19,668,907 | - | 8,845,625.51 | 45.0% | - | 8,845,625.51 |
| Non-Departmental | 7,323,542.00 | 892,295.34 | 2,989,944.52 | 40.8% | - | 2,989,944.52 |
| Interfund Transfers | 10,549,722 | 877,476.84 | 5,264,861.04 | 49.9% | - | 5,264,861.04 |
| TOTAL | 191,550,180 | 11,046,507.73 | 85,952,924.53 | | 3,291,189.58 | 89,244,114.11 |
| Net Revenues over (under) Exp. | - | 19,097,832.78 | 24,650,715.95 | | (3,291,189.58) | 21,359,526.37 |

HENDERSON COUNTY
FINANCIAL REPORT
DECEMBER 2022

| APPROPRIATIONS DETAIL | | | | | | |
|--|-------------------|-----------------------|-----------------------|--------|---------------------|-----------------------|
| | BUDGET | CURRENT MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |
| SOCIAL SERVICES | | | | | | |
| Staff Operations | 16,726,787.00 | 1,439,456.60 | 7,699,628.01 | 46.0% | 25,913.70 | 7,725,341.71 |
| Federal & State Programs | 3,860,216.00 | 307,095.80 | 1,505,494.80 | 39.0% | - | 1,505,494.80 |
| General Assistance | 101,000.00 | 5,704.45 | 34,139.63 | 33.8% | - | 34,139.63 |
| TOTAL | 20,688,003 | 1,752,256.85 | 9,239,262.44 | | 25,913.70 | 9,265,176.14 |
| EDUCATION | | | | | | |
| Schools Current/Capital Expense | 33,112,938.00 | - | 16,439,000.00 | 49.6% | - | 16,439,000.00 |
| Blue Ridge Community College | 5,250,000.00 | 437,500.00 | 2,625,000.00 | 50.0% | - | 2,625,000.00 |
| TOTAL | 38,362,938 | 437,500.00 | 19,064,000.00 | | - | 19,064,000.00 |
| DEBT SERVICE | | | | | | |
| Public Schools | 11,951,709.00 | - | 4,626,388.01 | 38.7% | - | 4,626,388.01 |
| Blue Ridge Community College | 3,372,266.00 | - | 1,769,870.07 | 52.5% | - | 1,769,870.07 |
| Henderson County | 4,344,932.00 | - | 2,449,367.43 | 56.4% | - | 2,449,367.43 |
| TOTAL | 19,668,907 | - | 8,845,625.51 | | - | 8,845,625.51 |
| INTERFUND TRANSFERS | | | | | | |
| Public Transit Fund | 14,874 | 1,239.50 | 7,437.00 | 50.0% | - | 7,437.00 |
| Capital Projects Fund | 250,000 | 20,833.34 | 125,000.04 | 50.0% | - | 125,000.04 |
| Capital Reserve Fund | 1,710,808 | 142,567.33 | 855,403.98 | 50.0% | - | 855,403.98 |
| Fire Districts Fund | 20,000 | - | - | 0.0% | - | - |
| HCPG MRTS | 5,132,424 | 427,702.00 | 2,566,212.00 | 50.0% | - | 2,566,212.00 |
| BRCC MRTS | 3,421,616 | 285,134.67 | 1,710,808.02 | 50.0% | - | 1,710,808.02 |
| TOTAL | 10,549,722 | 877,476.84 | 5,264,861.04 | | - | 5,264,861.04 |
| SPECIAL REVENUE FUNDS | | | | | | |
| | BUDGET | CURRENT MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |
| FIRE DISTRICTS FUND | | | | | | |
| Revenues: | 12,264,624 | 2,557,020.68 | 10,084,584.96 | 82.2% | - | 10,084,584.96 |
| Expenditures: | 12,264,624 | 4,748,686.24 | 7,530,113.27 | 61.4% | - | 7,530,113.27 |
| Net Revenues over (under) Exp | - | (2,191,665.56) | 2,554,471.69 | | - | 2,554,471.69 |
| REVALUATION RESERVE FUND | | | | | | |
| Revenues: | 1,517,381 | 129,561.17 | 771,698.69 | 50.9% | - | 771,698.69 |
| Expenditures: | 1,517,381 | 81,085.19 | 661,060.08 | 43.6% | - | 661,060.08 |
| Net Revenues over (under) Exp | - | 48,475.98 | 110,638.61 | | - | 110,638.61 |
| EMERGENCY TELEPHONE SYSTEM (911) FUND | | | | | | |
| Revenues: | 452,332 | 8,184.27 | 40,007.24 | 8.8% | - | 40,007.24 |
| Expenditures: | 452,332 | 129,389.20 | 210,378.71 | 46.5% | 29,975.04 | 240,353.75 |
| Net Revenues over (under) Exp | - | (121,204.93) | (170,371.47) | | (29,975.04) | (200,346.51) |
| PUBLIC TRANSIT FUND | | | | | | |
| Revenues: | 1,088,403 | 7,405.74 | 644,235.01 | 59.2% | - | 644,235.01 |
| Expenditures: | 1,088,403 | 58,991.69 | 312,938.65 | 28.8% | 80,993.05 | 393,931.70 |
| Net Revenues over (under) Exp | - | (51,585.95) | 331,296.36 | | (80,993.05) | 250,303.31 |
| MISC. OTHER GOVERNMENTAL ACTIVITIES | | | | | | |
| Revenues: | 1,193,856 | 90,859.78 | 346,003.16 | 29.0% | - | 346,003.16 |
| Expenditures: | 1,193,856 | 42,737.17 | 780,358.56 | 65.4% | - | 780,358.56 |
| Net Revenues over (under) Exp | - | 48,122.61 | (434,355.40) | | - | (434,355.40) |
| ARPA FUND | | | | | | |
| Revenues: | 1,424,992 | 34,082.94 | 144,049.86 | 10.1% | - | 144,049.86 |
| Expenditures: | 1,424,992 | 559,822.00 | 1,424,992.00 | 100.0% | 466,608.83 | 1,891,600.83 |
| Net Revenues over (under) Exp | - | (525,739.06) | (1,280,942.14) | | (466,608.83) | (1,747,550.97) |
| OPIOID FUND | | | | | | |
| Revenues: | - | 1,687.81 | 757,603.46 | | - | 757,603.46 |
| Expenditures: | - | - | 18.08 | | - | 18.08 |
| Net Revenues over (under) Exp | - | 1,687.81 | 757,585.38 | | - | 757,585.38 |

**HENDERSON COUNTY
CASH BALANCE REPORT
DECEMBER 2022**

| <u>Fund(s)</u> | <u>11/30/22 Beg. Cash Balance</u> | <u>Debits Revenues</u> | <u>(Credits) Expenditures</u> | <u>12/31/22 Ending Cash Balance</u> |
|--|---|----------------------------|-----------------------------------|---|
| General | \$ 100,896,784.05 | \$ 36,582,032.95 | \$ (19,149,181.35) | \$ 118,329,635.65 |
| Special Revenue | 44,359,155.95 | 2,971,355.10 | (5,660,501.10) | \$ 41,670,009.95 |
| Capital Projects | 4,770,644.84 | 973,890.88 | (1,023,208.70) | \$ 4,721,327.02 |
| Enterprise | 1,629,299.73 | 615,679.79 | (931,308.81) | \$ 1,313,670.71 |
| HCPS - Maint. and Repair | 6,856,575.98 | 427,702.00 | - | \$ 7,284,277.98 |
| BRCC - Maint. and Repair | 2,304,823.00 | 136,893.00 | - | \$ 2,441,716.00 |
| Custodial | <u>4,016,051.70</u> | <u>4,547,490.97</u> | <u>(3,557,348.68)</u> | \$ 5,006,193.99 |
| Total | <u>\$ 164,833,335.25</u> | <u>\$ 46,255,044.69</u> | <u>\$ (30,321,548.64)</u> | |
| Total cash available as of 12/31/2022 | | | | <u><u>\$ 180,766,831.30</u></u> |

HENDERSON COUNTY
FINANCIAL REPORT
DECEMBER 2022

| CAPITAL PROJECTS | | | | | | |
|---|------------|---------------------|---------------------|--------|---------------------|---------------------|
| | BUDGET | CURRENT MONTH | PROJECT TO DATE | % USED | ENCUMBRANCES | TOTAL |
| EDNEYVILLE ELEMENTARY SCHOOL PROJECT (1702) | | | | | | |
| Revenues: | 26,854,136 | 6,011.49 | 27,780,411.12 | 103.4% | - | 27,780,411.12 |
| Expenditures: | 26,854,136 | - | 25,331,294.76 | 94.3% | - | 25,331,294.76 |
| Net Revenues over (under) Exp | - | 6,011.49 | 2,449,116.36 | | - | 2,449,116.36 |
| HENDERSONVILLE HIGH SCHOOL PROJECT - 2019 (1903) | | | | | | |
| Revenues: | 60,442,694 | 487.86 | 61,165,283.96 | 101.2% | - | 61,165,283.96 |
| Expenditures: | 60,442,694 | 551,510.78 | 60,937,920.87 | 100.8% | 107,501.33 | 61,045,422.20 |
| Net Revenues over (under) Exp | - | (551,022.92) | 227,363.09 | | (107,501.33) | 119,861.76 |
| BRCC PATTON BUILDING PROJECT (1904) | | | | | | |
| Revenues: | 24,800,016 | 2,600.26 | 25,487,986.04 | 102.8% | - | 25,487,986.04 |
| Expenditures: | 24,800,016 | 9,135.84 | 24,870,673.35 | 100.3% | 324,184.04 | 25,194,857.39 |
| Net Revenues over (under) Exp | - | (6,535.58) | 617,312.69 | | (324,184.04) | 293,128.65 |

| ENTERPRISE FUNDS | | | | | | |
|--------------------------------------|-----------|---------------------|-------------------|--------|-----------------------|-----------------------|
| | BUDGET | CURRENT MONTH | YEAR TO DATE | % USED | ENCUMBRANCES | TOTAL |
| SOLID WASTE LANDFILL FUND | | | | | | |
| Revenues: | 8,739,933 | 611,855.18 | 4,290,230.04 | 49.1% | - | 4,290,230.04 |
| Expenditures: | 8,739,933 | 917,720.66 | 4,147,871.11 | 47.5% | 2,982,965.42 | 7,130,836.53 |
| Net Revenues over (under) Exp | - | (305,865.48) | 142,358.93 | | (2,982,965.42) | (2,840,606.49) |
| JUSTICE ACADEMY SEWER FUND | | | | | | |
| Revenues: | 65,781 | 4,871.83 | 27,322.81 | 41.5% | - | 27,322.81 |
| Expenditures: | 65,781 | 3,848.44 | 19,087.05 | 29.0% | - | 19,087.05 |
| Net Revenues over (under) Exp | - | 1,023.39 | 8,235.76 | | - | 8,235.76 |

Motion:

I move that the Board of Commissioners approve the December 2022 County Financial Report and Cash Balance Report as presented.

Henderson County Public Schools Financial Reports – October 2022

The Henderson County Public Schools October 2022 Local Current Expense Fund / Other Restricted Funds Report was provided for the Board’s information.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of October 31, 2022**

| | LOCAL CURRENT EXPENSE FUND | | OTHER RESTRICTED FUND | | Combined Total | Prior YTD |
|---|----------------------------|----------------------|-----------------------|-------------------|----------------------|----------------------|
| | Budget | YTD Activity | Budget | YTD Activity | | |
| REVENUES: | | | | | | |
| 3200 State Sources | \$ - | \$ - | \$ 8,000 | \$ - | \$ - | \$ 4,000 |
| 3700 Federal Sources-Restricted | - | - | 1,104,588 | 60,626 | 60,626 | 97,213 |
| 3800 Other Federal-ROTC | - | - | 100,520 | 19,918 | 19,918 | 23,944 |
| 4100 County Appropriation | 31,378,000 | 12,551,200 | - | - | 12,551,200 | 11,971,200 |
| 4200 Local - Tuition/Fees | - | - | 68,000 | 14,460 | 14,460 | 19,585 |
| 4400 Local-Unrestricted | 630,000 | 170,474 | 120,401 | 55,077 | 225,551 | 229,070 |
| 4800 Local-Restricted | - | - | 606,609 | 173,284 | 173,284 | 166,055 |
| 4900 Fund Balance Appropriated/Transfer From school | 1,096,822 | - | 49,772 | - | - | - |
| TOTAL FUND REVENUES | \$ 33,104,822 | \$ 12,721,674 | \$ 2,057,890 | \$ 323,365 | \$ 13,045,039 | \$ 12,511,067 |
| EXPENDITURES: | | | | | | |
| Instructional Services: | | | | | | |
| 5100 Regular Instructional Services | \$ 9,942,027 | \$ 1,726,304 | \$ 347,617 | \$ 89,770 | \$ 1,816,073 | \$ 1,332,925 |
| 5200 Special Populations Services | 1,350,830 | 61,814 | 618,679 | 98,339 | 160,153 | 157,961 |
| 5300 Alternative Programs and Services | 222,310 | 6,181 | 211,699 | 126,741 | 132,923 | 96,952 |
| 5400 School Leadership Services | 2,773,563 | 843,226 | 12,522 | 10,769 | 853,995 | 674,333 |
| 5500 Co-Curricular Services | 881,122 | 61,414 | 10,000 | 2,435 | 63,849 | 57,330 |
| 5800 School-Based Support Services | 1,569,903 | 326,431 | 8,000 | 152 | 326,584 | 370,862 |
| Total Instructional Services | \$ 16,739,755 | \$ 3,025,371 | \$ 1,208,517 | \$ 328,206 | \$ 3,353,577 | \$ 2,690,363 |
| System-Wide Support Services: | | | | | | |
| 6100 Support and Development Services | \$ 298,112 | \$ 80,700 | \$ 6,500 | \$ 5,366 | \$ 86,066 | \$ 85,653 |
| 6200 Special Population Support | 235,922 | 73,609 | 5,050 | 961 | 74,569 | 67,742 |
| 6300 Alternative Programs | 96,817 | 30,820 | 431 | 431 | 31,251 | 21,366 |
| 6400 Technology Support Services | 1,318,582 | 400,066 | 140,000 | - | 400,066 | 615,375 |
| 6500 Operational Support Services | 8,721,855 | 2,320,489 | 306,033 | 38,060 | 2,358,549 | 2,302,084 |
| 6600 Financial and Human Resource Services | 2,109,940 | 1,484,900 | 71,688 | 41,715 | 1,526,615 | 1,173,360 |
| 6700 Accountability Services | 220,065 | 64,282 | 10,400 | 1,200 | 65,482 | 90,133 |
| 6800 System-Wide Pupil Support Services | 402,068 | 122,313 | 538 | 538 | 122,852 | 98,324 |
| 6900 Policy, Leadership and Public Relations | 706,800 | 242,921 | 13,220 | 12,789 | 255,710 | 264,816 |
| Total System-Wide Support Services | \$ 14,110,161 | \$ 4,820,100 | \$ 553,859 | \$ 101,060 | \$ 4,921,160 | \$ 4,718,852 |
| Ancillary Services: | | | | | | |
| 7100 Community Services | \$ 388 | \$ 388 | \$ 135,703 | \$ 39,090 | \$ 39,478 | \$ 45,112 |
| 7200 Nutrition Services | 228,607 | 1,508 | - | - | 1,508 | 1,161 |
| Total Ancillary Services | \$ 228,994 | \$ 1,896 | \$ 135,703 | \$ 39,090 | \$ 40,986 | \$ 46,273 |
| Non-Programmed Charges: | | | | | | |
| 8100 Payments to Other Governments | \$ 1,996,000 | \$ 403,158 | \$ - | \$ - | \$ 403,158 | \$ 374,810 |
| 8400 Interfund Transfers | \$ 29,912 | \$ - | 9,706 | 3,706 | 3,706 | 7,010 |
| 8500 Contingency | - | - | 103,922 | - | - | - |
| 8600 Educational Foundations | - | - | 46,184 | 12,340 | 12,340 | 27,086 |
| Total Non-Programmed Charges | \$ 2,025,912 | \$ 403,158 | \$ 159,812 | \$ 16,046 | \$ 419,204 | \$ 408,906 |
| TOTAL FUND EXPENDITURES | \$ 33,104,822 | \$ 8,250,524 | \$ 2,057,891 | \$ 484,402 | \$ 8,734,526 | \$ 7,864,394 |

Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools October 2022 Financial Reports as presented.

Henderson County Public Schools Financial Reports – November 2022

The Henderson County Public Schools November 2022 Local Current Expense Fund / Other Restricted Funds Report was presented for the Board’s information.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of November 30, 2022**

| | LOCAL CURRENT EXPENSE FUND | | OTHER RESTRICTED FUND | | Combined Total | Prior YTD |
|---|----------------------------|----------------------|-----------------------|-------------------|----------------------|----------------------|
| | Budget | YTD Activity | Budget | YTD Activity | | |
| REVENUES: | | | | | | |
| 3200 State Sources | \$ - | \$ - | \$ 8,000 | \$ - | \$ - | \$ 4,000 |
| 3700 Federal Sources-Restricted | - | - | 1,104,588 | 60,626 | 60,626 | 142,736 |
| 3800 Other Federal-ROTC | - | - | 100,520 | 19,918 | 19,918 | 50,925 |
| 4100 County Appropriation | 31,378,000 | 15,689,000 | - | - | 15,689,000 | 14,964,000 |
| 4200 Local -Tuition/Fees | - | - | 68,000 | 18,540 | 18,540 | 20,715 |
| 4400 Local-Unrestricted | 630,000 | 173,311 | 120,401 | 55,077 | 228,388 | 309,834 |
| 4800 Local-Restricted | - | - | 616,085 | 170,819 | 170,819 | 290,490 |
| 4900 Fund Balance Appropriated/Transfer From school | 1,096,822 | - | 50,148 | - | - | - |
| TOTAL FUND REVENUES | \$ 33,104,822 | \$ 15,862,311 | \$ 2,067,742 | \$ 324,980 | \$ 16,187,291 | \$ 15,782,700 |
| EXPENDITURES: | | | | | | |
| Instructional Services: | | | | | | |
| 5100 Regular Instructional Services | \$ 9,942,027 | \$ 4,525,486 | \$ 357,093 | \$ 142,625 | \$ 4,668,111 | \$ 3,625,864 |
| 5200 Special Populations Services | 1,350,830 | 625,527 | 619,055 | 127,511 | 753,038 | 698,582 |
| 5300 Alternative Programs and Services | 222,310 | 89,373 | 211,699 | 110,186 | 199,558 | 197,349 |
| 5400 School Leadership Services | 2,773,563 | 1,340,985 | 12,522 | 9,473 | 1,350,458 | 1,113,168 |
| 5500 Co-Curricular Services | 881,122 | 78,376 | 10,000 | 2,435 | 80,811 | 72,224 |
| 5800 School-Based Support Services | 1,569,903 | 613,901 | 8,000 | 152 | 614,053 | 660,486 |
| Total Instructional Services | \$ 16,739,755 | \$ 7,273,648 | \$ 1,218,369 | \$ 392,382 | \$ 7,666,030 | \$ 6,367,674 |
| System-Wide Support Services: | | | | | | |
| 6100 Support and Development Services | \$ 298,112 | \$ 115,179 | \$ 6,500 | \$ 17,585 | \$ 132,764 | \$ 121,950 |
| 6200 Special Population Support | 235,922 | 104,047 | 5,050 | 1,171 | 105,218 | 94,463 |
| 6300 Alternative Programs | 96,817 | 43,760 | 431 | 431 | 44,190 | 33,703 |
| 6400 Technology Support Services | 1,318,582 | 544,603 | 140,000 | - | 544,603 | 748,185 |
| 6500 Operational Support Services | 8,721,855 | 3,037,670 | 306,033 | 91,566 | 3,129,236 | 3,028,963 |
| 6600 Financial and Human Resource Services | 2,109,940 | 1,575,739 | 71,688 | 41,715 | 1,617,454 | 1,382,991 |
| 6700 Accountability Services | 220,065 | 86,930 | 10,400 | 1,200 | 88,130 | 112,445 |
| 6800 System-Wide Pupil Support Services | 402,068 | 166,330 | 538 | 538 | 166,868 | 138,756 |
| 6900 Policy, Leadership and Public Relations | 706,800 | 310,646 | 13,220 | 12,789 | 323,435 | 326,656 |
| Total System-Wide Support Services | \$ 14,110,161 | \$ 5,984,906 | \$ 553,859 | \$ 166,994 | \$ 6,151,900 | \$ 5,988,113 |
| Ancillary Services: | | | | | | |
| 7100 Community Services | \$ 388 | \$ 388 | \$ 135,703 | \$ 53,834 | \$ 54,222 | \$ 62,449 |
| 7200 Nutrition Services | 228,607 | 83,490 | - | - | 83,490 | 67,838 |
| Total Ancillary Services | \$ 228,994 | \$ 83,877 | \$ 135,703 | \$ 53,834 | \$ 137,712 | \$ 130,287 |
| Non-Programmed Charges: | | | | | | |
| 8100 Payments to Other Governments | \$ 1,996,000 | \$ 606,060 | \$ - | \$ - | \$ 606,060 | \$ 562,720 |
| 8400 Interfund Transfers | \$ 29,912 | \$ - | 9,706 | 9,706 | 9,706 | 7,135 |
| 8500 Contingency | - | - | 103,922 | - | - | - |
| 8600 Educational Foundations | - | - | 46,184 | 13,268 | 13,268 | 34,109 |
| Total Non-Programmed Charges | \$ 2,025,912 | \$ 606,060 | \$ 159,812 | \$ 22,974 | \$ 629,035 | \$ 603,964 |
| TOTAL FUND EXPENDITURES | \$ 33,104,822 | \$ 13,948,491 | \$ 2,067,743 | \$ 636,185 | \$ 14,584,676 | \$ 13,090,038 |

Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools November 2022 Financial Reports as presented.

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Henderson County Public Schools Financial Reports – December 2022

The Henderson County Public Schools December 2022 Local Current Expense Fund / Other Restricted Funds Report was presented for the Board’s information.

**HENDERSON COUNTY PUBLIC SCHOOLS
LOCAL CURRENT EXPENSE/OTHER RESTRICTED FUNDS
as of December 31, 2022**

| | LOCAL CURRENT EXPENSE FUND | | OTHER RESTRICTED FUND | | Combined Total | Prior YTD |
|---|----------------------------|----------------------|-----------------------|-------------------|----------------------|----------------------|
| | Budget | YTD Activity | Budget | YTD Activity | | |
| REVENUES: | | | | | | |
| 3200 State Sources | \$ - | \$ - | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 4,000 |
| 3700 Federal Sources-Restricted | - | - | 1,104,598 | 122,448 | 122,448 | 174,653 |
| 3800 Other Federal-ROTC | - | - | 100,520 | 23,737 | 23,737 | 57,772 |
| 4100 County Appropriation | 31,378,000 | 18,826,800 | - | - | 18,826,800 | 17,956,800 |
| 4200 Local -Tuition/Fees | - | - | 68,000 | 23,840 | 23,840 | 22,865 |
| 4400 Local-Unrestricted | 630,000 | 254,125 | 120,401 | 61,815 | 315,940 | 310,329 |
| 4800 Local-Restricted | - | - | 616,085 | 174,285 | 174,285 | 319,462 |
| 4900 Fund Balance Appropriated/Transfer From school | 1,096,822 | - | 50,148 | - | - | - |
| TOTAL FUND REVENUES | \$ 33,104,822 | \$ 19,080,925 | \$ 2,067,742 | \$ 414,125 | \$ 19,495,050 | \$ 18,845,881 |
| EXPENDITURES: | | | | | | |
| Instructional Services: | | | | | | |
| 5100 Regular Instructional Services | \$ 9,942,027 | \$ 5,012,546 | \$ 357,093 | \$ 197,130 | \$ 5,209,676 | \$ 3,974,480 |
| 5200 Special Populations Services | 1,350,830 | 646,607 | 619,055 | 145,825 | 792,432 | 774,226 |
| 5300 Alternative Programs and Services | 222,310 | 96,676 | 211,699 | 125,922 | 222,599 | 225,414 |
| 5400 School Leadership Services | 2,773,563 | 1,561,413 | 12,522 | 9,473 | 1,570,886 | 1,292,330 |
| 5500 Co-Curricular Services | 881,122 | 400,138 | 10,000 | 2,435 | 402,574 | 389,200 |
| 5800 School-Based Support Services | 1,569,903 | 740,170 | 8,000 | 332 | 740,502 | 764,510 |
| Total Instructional Services | \$ 16,739,755 | \$ 8,457,550 | \$ 1,218,369 | \$ 481,118 | \$ 8,938,668 | \$ 7,420,161 |
| System-Wide Support Services: | | | | | | |
| 6100 Support and Development Services | \$ 298,112 | \$ 137,478 | \$ 6,500 | \$ 14,929 | \$ 152,407 | \$ 139,282 |
| 6200 Special Population Support | 235,922 | 121,229 | 5,050 | 1,259 | 122,488 | 109,908 |
| 6300 Alternative Programs | 96,817 | 50,891 | 431 | 431 | 51,322 | 38,153 |
| 6400 Technology Support Services | 1,318,582 | 649,371 | 140,000 | - | 649,371 | 876,877 |
| 6500 Operational Support Services | 8,721,855 | 3,618,859 | 306,033 | 114,051 | 3,732,910 | 3,391,038 |
| 6600 Financial and Human Resource Services | 2,109,940 | 1,714,380 | 71,688 | 41,715 | 1,756,096 | 1,446,030 |
| 6700 Accountability Services | 220,065 | 102,062 | 10,400 | 1,200 | 103,262 | 127,293 |
| 6800 System-Wide Pupil Support Services | 402,068 | 205,078 | 538 | 538 | 205,616 | 160,147 |
| 6900 Policy, Leadership and Public Relations | 706,800 | 340,608 | 13,220 | 12,789 | 353,396 | 362,255 |
| Total System-Wide Support Services | \$ 14,110,161 | \$ 6,939,956 | \$ 553,859 | \$ 186,912 | \$ 7,126,868 | \$ 6,650,983 |
| Ancillary Services: | | | | | | |
| 7100 Community Services | \$ 388 | \$ 388 | \$ 135,703 | \$ 64,416 | \$ 64,803 | \$ 75,883 |
| 7200 Nutrition Services | 228,607 | 83,563 | - | - | 83,563 | 67,895 |
| Total Ancillary Services | \$ 228,994 | \$ 83,950 | \$ 135,703 | \$ 64,416 | \$ 148,366 | \$ 143,777 |
| Non-Programmed Charges: | | | | | | |
| 8100 Payments to Other Governments | \$ 1,996,000 | \$ 813,243 | \$ - | \$ - | \$ 813,243 | \$ 752,446 |
| 8400 Interfund Transfers | \$ 29,912 | \$ 29,912 | 9,706 | 10,582 | 40,494 | 7,593 |
| 8500 Contingency | - | - | 103,922 | - | - | - |
| 8600 Educational Foundations | - | - | 46,184 | 14,197 | 14,197 | 38,668 |
| Total Non-Programmed Charges | \$ 2,025,912 | \$ 843,155 | \$ 159,812 | \$ 24,779 | \$ 867,934 | \$ 798,708 |
| TOTAL FUND EXPENDITURES | \$ 33,104,822 | \$ 16,324,611 | \$ 2,067,743 | \$ 757,225 | \$ 17,081,835 | \$ 15,013,629 |

Motion:

I move that the Board of Commissioners approve the Henderson County Public Schools December 2022 Financial Reports 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. Agricultural Advisory Board – 2 vacs.
Position # 3 (Active Farmer)
Position # 5 (Regular)
2. Animal Services Committee – 2 vacs.
Position # 3 (Regular – At Large)
Position # 6 (Regular – At Large)
3. Henderson County Board of Equalization and Review – 1 vac.
Position # 2 (Regular)

4. Home and Community Care Block Grant Advisory Committee – 1 vac.
Position # 5 (Regular)
5. Juvenile Crime Prevention Council – 1 vac.
Position # 4 (District Attorney)
6. Recreation Advisory Board – 6 vacs.
Position # 3 (Regular)
Position # 4 (Regular)
Position # 5 (Regular)
Position # 8 (Regular)
Position #12 (Regular)
Position #13 (Regular)

2023.16 Budget Amendment – Mills River Tower Project

The Board was requested to approve a Budget Amendment for \$150,000 in the ARPA fund to appropriate fund balance for the Mills River Tower project. The project and the funding source were previously approved by the Board on May 2, 2022. The project will be expended in the Capital Projects Fund.

Motion:

I move the Board approve the budget amendment as presented, budgeting funds from the ARPA Fund for the Mills River Tower Project.

Not-For-Profit Audit Approval

At the Board's June 15, 2022, meeting, the Board directed Staff to conduct audits of four (4) not-for-profit agencies which had been allocated funding in the FY2023 Budget and to withhold allocation of funds pending a satisfactory audit. To allow Staff time to conduct those audits and to avoid creating any financial hardship for the agencies, the Board approved the funding agreements along with an addendum which allowed for the release of one-fourth (1/4th) of the contribution set out in the Budget Ordinance. Subsequent payments would remain pending satisfactory audit results.

The Open Arms Crisis Pregnancy Center audit has now been completed and deemed satisfactory. Staff requested that the Board authorize the release of the remaining three (3) funding allotments for FY23 during the appropriate fiscal quarter.

Motion:

I move the Board authorize the release of the three (3) remaining quarterly allotments to Open Arms Crisis Pregnancy Center at the appropriate time during the fiscal year.

BRCC Patton Building, Parking Lot Paving Project

The Board was requested to approve the Tarheel Paving and Asphalt Co. proposal and authorize staff to proceed with the procurement and contract establishment for the BRCC Patton Building Parking Lot Paving Project.

The proposal received from Tarheel Paving and Asphalt Co. is for a total price of \$537,171.28, which includes the two accepted alternates that are provided on the proposal.

Motion:

I move the Henderson County Board of Commissioners award the contract, for BRCC Patton Building, Parking Lot Paving Project, in the amount of \$537,171.28, which includes the two accepted alternates.

Temporary Project Position – Veteran’s Services Department

The Board was requested to approve the addition of a temporary project position in the Veterans Services Department, effective February 13, 2023, though not later than June 30, 2023. The addition of the position will allow the Department to hire the replacement for a position that will be retiring in June 2023 and provide a period of training for the new employee. The project position will be temporary and eliminated upon the current employee’s retirement.

Motion:

I move the Board approve the temporary project position, effective February 13, 2023, through the current employee’s retirement date, but not later than June 30, 2023.

Appointment of Replacement UNC Health Designee to Henderson County Hospital Corporation Board of Directors

Steve Burriss resigned as an *ex officio* (UNC Health Care System) Director of the Henderson County Hospital Corporation. UNC Health Care System has designated Tammy Scarborough for appointment as a designated *ex officio* director based on her position with UNC Health.

Motion:

I move that the Board appoint Tammy Scarborough to fill the unexpired ex officio term on the Board of Directors of Henderson County Hospital Corporation for the seat formerly held by Steve Burriss.

2023.17 Surplus and Sale of (1) Sheriff Vehicle to Blue Ridge Community College

A resolution was presented declaring a 2011 Chevrolet Tahoe that is no longer being utilized by the Henderson County Sheriff’s Office as surplus property and to authorize the sale of the vehicle to Blue Ridge Community College for public safety training in the amount of \$4,514 as allowed by N.C.G.S. 160A-274.

Motion:

I move that the Board approve the attached resolution declaring the vehicle presented as surplus and authorize the sale to Blue Ridge Community College in the amount of \$4,514 as allowed by N.C.G.S. 160A-274.

2023.18 Governor’s Crime Commission Grant Award

The Sheriff’s Office requested the Board approve the North Carolina Crime Commission’s Award Grant awarded to the department in the amount of \$24,500.00. This grant will be added to already approved asset forfeiture funds to purchase the Leica RTC 360 3D Crime Scene Mapping.

Motion:

I move the Board of Commissioners approve the Budget Amendment to receive the grant funds for the needed equipment.

American Rescue Plan – Approved Projects Update

The American Rescue Plan approved projects update as of December 31, 2022, was provided for the Board’s review and approval. The update includes all approved projects to be funded by American Rescue Plan funds with the amount of funds currently encumbered and expended. Amounts expended and encumbered have been reported to the US Department of the Treasury via State and Local Government Fiscal Recovery Funds Compliance Reports for Quarter 4 2022.

AMERICAN RESCUE PLAN
 Funding Plan - Approved Projects
\$22,806,876
 DECEMBER 31, 2022

| ARP Project # | Project Description | ARP Eligibility (Expenditure Category) | State Eligibility | PLAN | | Encumbered (Contract in Place) | ACTUAL | |
|--------------------------|---|--|---------------------------|----------------------|----------------------|-----------------------------------|--|-----------------------|
| | | | | Standard Allowance | ARP Eligible | | Expenses | Remaining Encumbrance |
| | | | | 10,000,000.00 | 12,806,876.00 | | 22,806,876.00 | |
| 9031 | Infusion Therapy - Pardee (8.18.21) | 1.6 - Medical Expenses | § 153A-449 | | 250,000.00 | \$ 250,000.00 | 33,391.17 | 216,608.83 |
| 9032 | Infusion Therapy - Advent Health (9.15.21) | 1.6 - Medical Expenses | § 153A-449 | | 250,000.00 | \$ 250,000.00 | - | 250,000.00 |
| xx | Broadband GREAT Grant Funding (3.22.22) | 5.17 - Broadband, Other Projects | § 153A-459 | | 1,000,000.00 | - | - | - |
| 2059 | Edneyville Sewer - Collection System (5.2.2022) | 5.2 - Clean Water: Centralized Wastewater Collection | § 153A-274(2) | | 9,300,000.00 | - | - | - |
| 9050 | Self Insurance Reimbursement (5.2.2022) | 1.6 - Medical Expenses | § 153A-92(a)(d) | | 559,822.00 | - | 559,822.00 | - |
| 9040 | VFW Renovation and Repair (5.2.2022) | 6.1 - Revenue Replacement | § 153A-169 | 4,200,000.00 | | \$ 256,788.83 | 54,821.08 | 201,967.75 |
| 9027 | Fletcher EMS (5.22.2022) | 6.1 - Revenue Replacement | §143-514, §153A-149(c)(5) | 3,100,000.00 | | \$ 91,016.64 | 16.64 | 91,000.00 |
| 9052 | Mills River Tower Upgrade (5.2.2022) | 6.1 - Revenue Replacement | § 153A-149(c)(11)(17) | 150,000.00 | | \$ 15,000 | - | - |
| 9043 | Stryker Power Load Systems (5.2.2022) | 6.1 - Revenue Replacement | §143-514, §153A-149(c)(5) | 117,170.00 | | \$ 115,138.25 | 115,138.25 | - |
| 9047 | Foster Care Services (7.20.2022) | 3.8 - Healthy Childhood Environments: Services to Foster Youth | § 108A-49 | | 348,000.00 | \$ - | - | - |
| 2056 | All Inclusive Playground (9.21.2022) | 6.1 - Revenue Replacement | § 160A-353(4) | 400,000.00 | | \$ 400,000 | - | - |
| XX | Recreation Sports Complex (10.3.2022) | 6.1 - Revenue Replacement | § 153A-149(c)(11)(17) | 2,032,830.00 | | | | |
| xx | Apple Valley Housing Complex (11.7.2022) | 5.2 - Clean Water: Centralized Wastewater Collection | § 153A-274(2) | | 1,099,054.00 | | | |
| TOTAL | | | | 10,000,000.00 | 12,806,876.00 | 977,943.72 | 763,189.14 | 759,576.58 |
| REMAINING BALANCE | | | | - | - | | Unspent/Unencumbered: 21,284,110.28 | |

Return \$2,031.75

Total interest earned to date: \$ 197,843.48

Motion:

I move that the Board of Commissioners approve the December 31, 2022, American Rescue Plan approved projects as presented.

Flat Rock Park ARPA Funded Projects

During October 2022, the Village of Flat Rock solicited input for potential American Rescue Plan projects which could benefit EMS and the Fire Departments. Henderson County EMS proposed several potential projects for consideration. After a review of the projects by Village leadership and the County Manager's Office, the Village Council is interested in providing complete funding to EMS for advanced training mannequins. Additionally, they are interested in providing half the funding for an EMS Quick Response Vehicle. Both these pieces of equipment will greatly enhance the capability of providing high quality care to our community. It is requested the Board evaluate the Quick Response Vehicle project and consider providing the match from County ARPA funds.

Village of Flat Rock

ARPA EMS Project 1

- Neonatal Resuscitation Simulator with ECG
- Adult ALS Patient Simulator

▪ Total Project Cost: \$30,000

Funded 100% by Flat Rock ARPA funds.



Village of Flat Rock

ARPA EMS Project 2



- Backup ALS Quick Response Vehicle
- Operated by on duty EMS supervisory staff
- Carries additional ALS supplies and lifesaving equipment
- Total Project Cost: \$70,000

The Village proposes this as a joint project with the County, each paying \$35,000 in ARPA funds.

Motion:

I move to approve the American Rescue Plan projects and purchases for EMS in conjunction with the Village of Flat Rock and authorize Staff to execute the necessary agreements for funding these projects.

Transit Feasibility Study

On September 6, 2022, the Board of Commissioners selected AECOM to perform consulting services for the Apple Country Public Transit Feasibility Study. As part of the study, a steering committee will be formed from appointed members to help guide and direct various elements of the study. These committee members represent diverse sectors of the community, including education, health, business, nonprofits, and public safety. Although the committee will serve as the main form of input, it is also important to include a wide variety of affected stakeholders through interviews and other means of data collection. Additionally, the Transportation Advisory Committee will be included throughout the planning process. The general

public, especially current transit riders, will also play a vital role in the creation of this study.

Once formed, the steering committee will serve as an official, temporary County committee that will meet three to four times during the study process. The meetings will be open to the public.

Apple Country Public Transit Study Steering Committee

| # | Organization | Contact Name |
|----|--|------------------------------|
| 1 | Blue Ridge Community College | Dr. Laura Leatherwood |
| 2 | The Partnership for Economic Development | Brittany Brady |
| 3 | Pardee Hospital | Milton Butterworth |
| 4 | Tourism Development Authority | Michelle Owens/ or designee |
| 5 | City Police | Captain Rich Olsen |
| 6 | Council on Aging | Suzanne Sherrill |
| 7 | County Health Department | Jodi Gabrowski |
| 8 | Blue Ridge Community College | Chad Merrill |
| 9 | HC Public School System | Carl Taylor/ or designee |
| 10 | Sheriff's Department | Vanessa Gilbert/ or designee |

Motion:

I move that the Board approve the suggested community members to the transit study's steering committee.

2023.19 Soil and Water Conservation District – 2021 Grant Awards

The Henderson Soil and Water Conservation District requested that the Board approve grants awarded in the 2021 budget year to the department for Rugby Middle School – Mill Pond Creek Stream Restoration Project. The project will include stream bank stabilization, establishment of a riparian buffer and native vegetation, and the creation of an educational access point/outdoor learning lab. Remaining grant funds from the previous stream restoration project at Rugby Middle School are being included. The amounts awarded to the department for this project are in the table below:

| Grant Funder | Award Amount |
|--|------------------|
| NC Department of Environmental Quality, Division of Water Resources: Water Resources Development Grant | \$71,600 |
| Community Foundation of Henderson County | \$20,000 |
| Duke Energy Foundation Powerful Communities: K-12 Education Grant | \$10,000 |
| Remaining Previously Approved Grant Funds | \$4,881 |
| TOTAL | \$106,481 |

Motion:

I move the Board of Commissioners approve the 2021 grants for the stream restoration project at the Rugby Middle School and the associated Budget Amendment.

2023.20 Soil and Water Conservation District – CCAP Grant Award

The Henderson Soil and Water Conservation District requested that the Board approve the Community Conservation Assistance Program (CCAP) Grant awarded to the department for Rugby Middle School –

Mill Pond Creek Stream Restoration Project. The project will include stream bank stabilization, establishment of a riparian buffer and native vegetation, and the creation of an educational access point/outdoor learning lab. The amount awarded in January 2023 to the department for this project is in the table below:

| Grant Funder | Award Amount |
|--|--------------|
| Division of Soil and Water: Community Conservation Assistance Program Grant (2023 Cycle) | \$25,000 |

Motion:

I move the Board of Commissioners approve the CCAP grant for the stream restoration project at the Rugby Middle School and the associated Budget Amendment.

2023.21 Memorandum of Understanding – Economic Investment Fund of Henderson County

Proposed was a marketing agreement with the Economic Investment Fund of Henderson County (a separate function operated through the Henderson County Partnership for Economic Development). This agreement addresses the marketing and use of proceeds of the property owned by the County in the Ferncliff Industrial Subdivision adjacent to property owned by the Greater Asheville Regional Airport Authority. In substance, this agreement is very similar to that entered into by the County with the Economic Investment Fund for the Garrison property.

Motion:

I move that the Board approve the agreement as proposed with the Economic Investment Fund of Henderson County.

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

PUBLIC HEARINGS

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

2023.22 Economic Incentives for Project Expo

Partnership for Economic Development CEO Brittany Brady presented the Board with the proposed economic incentives for “Project Expo.” The Company has requested to remain anonymous due to competitive pressures. She states that “Project Expo” is a global leader in technology in manufacturing, looking to create a manufacturing location in the United States. The Company is considering potential sites in Alabama and several NC locations, including Henderson County for its first US location.

The US location would increase production to serve their North and South America customer base. In addition, the US location would improve its sustainability mission to produce products where they are consumed.

The project is considering real estate expansion within the county and the purchase of new equipment. If the project is approved, the Company would invest \$2M over two years in real property improvements. Additionally, the company would invest \$33,750,000 in machinery and equipment over five years. The company would create 92 positions with an average wage of \$67,739. The year-one County incentive would be \$41,654, and the life of the incentive would be \$879,918.

PUBLIC NOTICE:

The content of the notice follows:

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN pursuant to N.C. Gen. Stat. §158-7.1 that the Henderson County Board of Commissioners will hold a public hearing at a special meeting on February 6, 2023, at 5:30 p.m., or as soon thereafter as the Board can consider the matter, to consider the request of Project Expo Company (the "Company") for economic development incentives. The Company has requested to remain anonymous at this time due to competitive pressures.

The Company is a manufacturing concern located outside the United States looking to build its first United States location.

Under the project as proposed, the public benefit to be derived from the capital project is a total taxable capital investment by the Company of at least \$2,000,000.00 in real property (not including any land acquisition costs) over two years, and \$33,750,000.00 in business personal property (equipment) over five years. The project would result in the creation of 92 new jobs, at an average wage of \$67,739 per year, which is more than the average wage in Henderson County for full-time employment, plus other employment benefits. The contemplated incentives would last for a period of five (5) years. The first year's contemplated incentive, if granted, would be not more than 41,654.25, based on the new investment in the first year, the number of new employees, and the Board's incentives guidelines. The maximum total incentives to be considered in this grant over the five years would be \$879,918.48.

Henderson County will consider granting assistance toward the investment stated above. If approved, the request would be funded through the general property tax revenue.

The hearing will be held in the Commissioners Meeting Room of the Historic Courthouse, located at 1 Historic Courthouse Square, Hendersonville, NC. The public is invited to attend and comment.

Denisa Lauffer, Clerk to the
Henderson County Board of Commissioners

Please publish January 25, 2023. Thanks!

Public Input

There was none.

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

Vice-Chair Edney made the motion to approve the incentives as presented. All voted in favor, and the motion carried.

2023.23 Draft Environmental Assessment – Clear Creek Sewer Discharge Permit Application

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

During the Board’s April 4, 2022, meeting, WGLA Engineering was contracted to develop the permit application for a wastewater treatment discharge into Clear Creek. This is the first step in implementing the proposed Clear Creek Sewer System to serve Edneyville Elementary school, the NC Justice Academy, and surrounding areas. A draft Environmental Assessment has been completed with comments received from State agencies. The permit process requires the applicant, Henderson County, to conduct this public hearing. A copy of the draft Environmental Assessment can be found at the following link:

<https://www.hendersoncountync.gov/engineering/page/draft-environmental-assessment-clear-creek-sewer-discharge-permit>

Clear Creek Sewer System

Public Hearing

Henderson County Courthouse
February 6, 2023

Presented by:
Eric Romaniszyn
ClearWater
An EnviroScience Company



Project Overview

- **Project Purpose**
 - New sewer system service Edneyville area
 - WWTP, pump station, sewer line
 - Treat up to 200,000 gallons of wastewater/day
 - Accommodate 20-year population growth rate
- **Purpose of Environmental Assessment**
 - Consider existing conditions
 - Direct impacts
 - Secondary and cumulative impacts
 - Mitigation measures

Alternatives Considered

- No action
- Land Application
- Wastewater Reuse
- Connection to City of Hendersonville
- Surface Water Discharge (NPDES Permit)

Clear Creek Sewer Wastewater Treatment Plant (+/- 163 AC)



Eric Romaniszyn, a Senior Scientist with ClearWater Environmental Consultants in Hendersonville, stated they were contracted on behalf of Henderson County to complete an environmental assessment of the Clear Creek Sewer System project as mandated by the State Environmental Policy Act (SEPA). Mr. Romaniszyn presented the following overview for the Board.

Will Buie with WGLA Engineers said this was a big step forward as they received comments from State and Federal Agencies related to this project as part of the draft document. Of those comments, 90% have been dispersed or dispatched. Those folks now agree that there is no significant impact related to the project. They are addressing the last couple of comments as they move forward. Giving the public the opportunity to give public comment at tonight’s meeting is part of that process and will be wrapped into the final environmental documents.

Vice-Chair Edney asked if this draft document was to get the treatment facility permit.

Marcus Jones said this is the first step to get the permit for the wastewater treatment plant. Then we can move on to getting the collection system design permitted and construct.

Vice-Chair Edney said that the map area does not include everywhere the County is running lines. However, Mr. Buie said the map does include all those lines.

Vice-Chair Edney said no, it doesn’t. It does not come up Hwy 64 all the way.

Mr. Buie said it does not travel 64 the entire length. However, he said the sections of Hwy 64 are highlighted in orange in the above map.

Vice-Chair Edney asked how far it is to where the line ends on the map to where City sewer is currently available. Mr. Buie said to get to where the City of Hendersonville has public sewer available; it is about 2 miles away.

Vice-Chair Edney stated, “so we are abandoning that part of the County?” Mr. Buie said absolutely not; there is potential that this could be expanded further. However, this project looks at the basins of Lewis Creek, Henderson Creek, and along Clear Creek to Fruitland Road.

Vice-Chair Edney said this is “baby step one” because we are taking sewer much further than the map indicates.

Commissioner Lapsley noted that a copy of the environmental assessment had been made available for Board members to review; the copy is located in the Commissioners’ lobby.

Chairman McCall asked if there were environmental impacts if this project did not move forward. Mr. Buie said there most certainly were environmental impacts. The fact that there are multiple package plants that discharge to streams that are classified as trout waters; many of those package plants have violations, they do not meet water quality standards today, and will continue to deteriorate over the years. We will see a continued degradation of water quality if those package plants are not removed from the system.

Chairman McCall stated that was one of the big reasons the Board is pursuing the project.

Public Input

There was none.

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

DISCUSSION

2023.24 Tax Collector’s Report – Order Advertising Taxes

The February 2023 Tax Collector’s report (required by N.C. Gen. Stat. §105-369(a)) was presented for the Board’s information. Among the data presented in the amount of delinquencies for the 2022 tax year.

N.C. Gen. Stat. §105-369(a) requires the Board to order each February the publication of the tax lien notification to delinquent taxpayers for the previous tax year.

In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February, and a municipal tax collector's report is due the second Monday in February. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

Tax Assessor Darlene Burgess, Deputy Collector Luke Small, and Assistant Assessor Kevin Hensley were present to ask the Board for permission to advertise the delinquent unpaid real property tax liens.

Commissioner Hill asked if there was a larger amount that will be advertised this year in comparison to previous years’ advertisements. Mrs. Burgess said there were less than last year.

Commissioner Hill asked about the growth in the number of parcels over the last year. Mrs. Burgess said

there are almost 70,000 parcels that are real property parcels. She said there are probably 200-300 more than the prior year. She said that number changes almost daily are parcels are sub-divided or combined.

Commissioner Lapsley made the motion that the Board enter the proposed order directing the Tax Collector to advertise the delinquent real property tax liens for 2022.

And further,

Directs the Tax Collector to publish such advertisement according to the General Statutes of the State of North Carolina. All voted in favor, and the motion carried.

2023 Reappraisal Update

- Darlene Burgess, Henderson County Tax Administrator, provided the Board with an update on the status of the 2023 Reappraisal. Mrs. Burgess said that Kevin Hensley had spearheaded the reappraisal, and Luke Small has been a great help throughout the process. She also recognized Nicole Brown, who works in Tax Relief. She credits her staff for working together in order to meet their goals and says they have been instrumental in making this a successful reappraisal.

**HENDERSON COUNTY’S
2023 REAPPRAISAL**

Presentation to Henderson County Board of Commissioners
February 6, 2023

Presented by:
Darlene Burgess, Tax Administrator
Kevin Hensley, Henderson County Assistant Assessor
Luke Small, Deputy Tax Collector

Recognition of Tax Department Staff

- Kevin Hensley, Assistant Assessor
- Tommy Cannon, Real Property Administrator
- Luke Small, Deputy Tax Collector
- Oscar Guerrero, Tax Systems Technician
- Nicole Brown, Tax Relief Administrator
- Pam Carver, Land Records Administrator
- Marty Haney, Personal Property Administrator
- Real Property Appraisal and Support Staff:

| | |
|------------------|----------------------|
| Kendall Deckard | Julia Martin |
| William Crumpler | Heidi Jansen Metcalf |
| Andrew Nicholson | Tyler Mundy |
| Austin Bryan | Kevin Reid |
| Amber Hunter | Andrew Freeman |

Reappraisal Overview

- Real Property includes land and any improvements thereon. Henderson County has about 70,000 parcels. 74% are improved. 95% of the County’s parcels are residential.
- Henderson County conducts a Reappraisal of real property every four years.
- Reappraisals help to ensure that property owners pay only their fair share of services rendered by local government.
- Henderson County conducts “in-house” reappraisals rather than contracting out to a third-party.
- Henderson County’s 2023 Reappraisal was conducted in accordance with North Carolina Reappraisal Standards and all our Appraisers are DOR-Certified.

The goal of the 2023 Reappraisal is to appraise all real property at 100% of its fair market value as of January 1, 2023.

What has been done to prepare for the 2023 Reappraisal?

- Preparation for the 2023 Reappraisal began in 2019.
- Field visits were made on 100% of Henderson County's 70,000. This is done to ensure that the data we have on file for each parcel is accurate.
- 21,478 property transfers were reviewed since 2019. This resulted in 11,980 qualified sales that were used to project fair market value as of January 1, 2023. A qualified sale represents an arms-length transaction and is the best representation of fair market value.
- 9,634 building permits were issued by the County and each one of these properties were visited by appraisal staff.
- The valuation process was conducted by our most seasoned appraisers. A quality control process was implemented where, after valuation of each neighborhood, supervisory staff reviewed the valuations at least twice before finalization.
- Many educational sessions were conducted throughout the community by Tax Department staff. These sessions were held at community centers, fire departments, civic clubs, and municipalities.
- Reappraisal Guides were developed in-house and distributed to taxpayers. A vast amount of information is also available on the County's website.
- Technology has been enhanced to allow taxpayers to easily access the data we have on their properties and compare values with similar properties that have sold.

Commissioner Hill asked Mrs. Burgess to define an "arms-length" transaction for the public's benefit. She said an arms-length transaction is a bona fide sale between a buyer and a seller who are unrelated; It is also the best reflection of fair market value. It is a sale that is not hindered by related party transactions or sales of multi-parcels or sales that may include personal property or any sale that might not reflect the true value of the property.

How are property values determined?

- State Law (NCGS 105-283) provides that real property be valued at its "true value in money".

"True value in money" means market value – "... the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used."

Market value is determined by the most recent sales activity in the local real estate market.

- Mass Appraisal techniques are used to value properties. These techniques use statistical analyses to measure uniformity and equity amongst properties.
- Uniform or similar properties are grouped together into "Market Areas" or "Neighborhoods" and valued. Henderson County currently has 1,163 active Market Areas.
- Appraisers do not go inside of the homes they visit. This sometimes poses challenges in data accuracy, for example, concerning whether a basement or attic is finished or unfinished.

Mrs. Burgess stated that the appraisers do not enter the homes for the appraisals. Instead, they measure the house, walk around the perimeter, take pictures, and leave a door hanger, so the property owner knows that the appraiser has been on site.

Since the appraisers do not enter the homes, they sometimes must guess as to whether a basement or attic may be finished or unfinished. She said staff relies on taxpayers to report interior areas that have been finished and to also look at their tax data to ensure it is accurate.

Commissioner Andreotta asked how they determine if there is interior space that is finished or unfinished. Mrs. Burgess says staff refers to the building permits that have been issued on the property.

Chairman McCall asked why the appraisers do not enter the homes during their appraisal. Mrs. Burgess stated the main reason is safety, and most taxpayers do not want tax assessors inside their homes.

What about the Local Sales Market?

- Local sales are strong, and building is growing both in the residential and commercial markets.
- For the 2023 Reappraisal, Henderson County had 11,980 qualified sales that, in addition to other factors, was used to determine the fair market value.
- **The most recent sales are given the most weight in establishing value, as they are a strong indicator of market value as of January 1, 2023.**
- The table below provides a breakdown of the annual number of qualified sales since January 1, 2019.
- Qualified sales represent between 55% and 68% of all sales within the County.

Henderson County Qualified Sales: 2019 – 2022

| | 2019 | 2020 | 2021 | 2022 | Total |
|-------------------|-------|-------|-------|-------|--------|
| # Qualified Sales | 2,595 | 2,755 | 3,445 | 3,185 | 11,980 |

What about the Local Sales Market?

- The median home price is an important market indicator and is derived from Henderson County sales that have occurred as reported by MLS.
 - Henderson County’s median home price for a single-family home is currently \$418,000. The median price for all properties (including vacant parcels) per MLS is \$367,200.
 - The *median* home price means that ½ of the homes sold below the median and ½ the homes sold above the median. It is different from the average because it excludes outliers.



The median home price is an *indicator* of the market and is derived from homes that have sold. It cannot be used solely to estimate the value of all the County’s properties.

What about the Local Sales Market? (cont’d.)

| HISTORY OF HENDERSON COUNTY MLS SALES | | | | | | | | |
|---------------------------------------|------------------------|------------------------|---------------|------------------------------------|--------------------|------------------------|---------------|------------------------------------|
| Year (as of Jan 1) | SINGLE FAMILY DWELLING | | | | CONDO - TOWNHOMES | | | |
| | Median Sales Price | Average Days on Market | Months Supply | Sales Price as % of Original Price | Median Sales Price | Average Days on Market | Months Supply | Sales Price as % of Original Price |
| 2023 | \$418,000 | 25 | 1.6 | 97.9% | \$310,000 | 28 | 1.4 | 96.5% |
| June 2022 | \$388,000 | 22 | 1.4 | 100.8% | \$285,000 | 30 | 1.5 | 100.0% |
| 2022 | \$361,305 | 30 | 1.5 | 100.0% | \$270,325 | 31 | 1.6 | 100.0% |
| 2021 | \$325,000 | 54 | 2.8 | 97.5% | \$231,250 | 46 | 2.0 | 100.1% |
| 2020 | \$286,250 | 63 | 4.5 | 96.3% | \$210,000 | 55 | 2.6 | 96.6% |
| 2019 | \$271,128 | 56 | 4.2 | 96.4% | \$189,000 | 44 | 2.7 | 96.8% |
| 2018 | \$250,000 | 65 | 4.2 | 96.7% | \$181,125 | 43 | 2.0 | 97.8% |
| 2017 | \$229,500 | 69 | 4.6 | 95.7% | \$161,500 | 51 | 2.5 | 98.0% |
| 2016 | \$219,700 | 119 | 6.9 | 93.2% | \$162,500 | 100 | 4.1 | 96.6% |
| 2015 | \$200,000 | 143 | 9.3 | 92.3% | \$155,000 | 156 | 7.7 | 93.3% |
| 2014 | \$192,500 | 143 | 10.7 | 92.7% | \$133,000 | 174 | 11.7 | 94.1% |
| 2013 | \$183,500 | 158 | 12.5 | 91.4% | \$137,500 | 199 | 17.8 | 89.3% |
| 2012 | \$174,500 | 177 | 15.5 | 90.0% | \$131,250 | 219 | 22.4 | 78.9% |
| 2011 | \$190,000 | 171 | 15.9 | 86.2% | \$155,000 | 209 | 16.1 | 90.1% |

SOURCE: MLS Statistical Data (data includes traditional sales only (no foreclosures or short sales)
Reappraisal Years are highlighted in Yellow

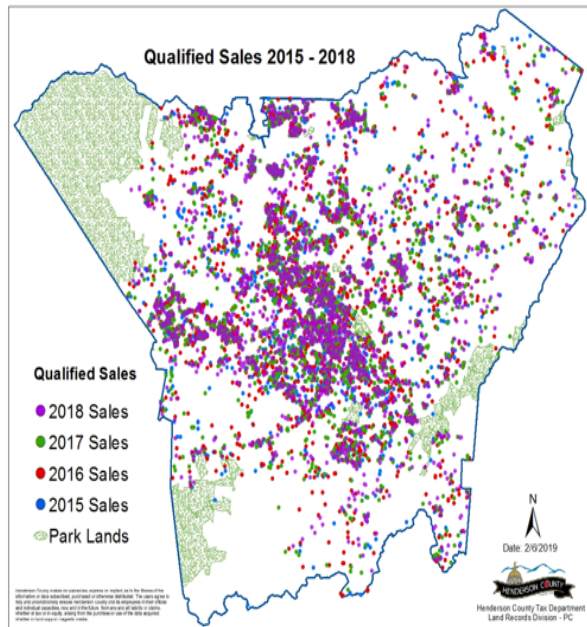
What about the Local Sales Market? (cont'd.)

| SURROUNDING COUNTIES | | | | | | |
|---|------------|------------|------------|--------------|------------|------------------|
| MEDIAN HOME PRICE PER MLS: SINGLE FAMILY DWELLING | | | | | | |
| Year | Henderson | Buncombe | Polk | Transylvania | Rutherford | Greenville Co SC |
| 2022 Dec | \$ 418,000 | \$ 455,000 | \$ 399,500 | \$ 470,000 | \$ 250,000 | \$ 400,000 |
| 2022 Nov | \$ 415,000 | \$ 455,000 | \$ 400,000 | \$ 455,000 | \$ 255,000 | \$ 450,000 |
| 2022 Oct | \$ 408,000 | \$ 452,604 | \$ 392,500 | \$ 450,000 | \$ 259,000 | \$ 455,000 |
| 2022 Sept | \$ 405,000 | \$ 450,000 | \$ 385,000 | \$ 447,750 | \$ 257,500 | \$ 455,000 |
| 2022 Aug | \$ 400,000 | \$ 445,000 | \$ 377,500 | \$ 440,000 | \$ 258,500 | \$ 444,000 |
| 2022 July | \$ 395,000 | \$ 440,000 | \$ 380,000 | \$ 430,500 | \$ 256,000 | \$ 436,500 |
| 2022 June | \$ 389,000 | \$ 433,000 | \$ 370,000 | \$ 427,000 | \$ 259,450 | \$ 438,000 |
| 2022 May | \$ 382,000 | \$ 426,050 | \$ 375,000 | \$ 425,000 | \$ 259,000 | \$ 435,000 |
| 2022 April | \$ 375,000 | \$ 420,000 | \$ 380,000 | \$ 420,000 | \$ 254,750 | \$ 444,000 |
| 2022 Mar | \$ 370,000 | \$ 416,200 | \$ 375,000 | \$ 410,000 | \$ 255,000 | \$ 436,500 |
| 2022 Feb | \$ 365,000 | \$ 410,000 | \$ 375,000 | \$ 405,000 | \$ 255,500 | \$ 438,000 |
| 2022 Jan | \$ 363,000 | \$ 405,000 | \$ 364,500 | \$ 400,000 | \$ 255,000 | \$ 448,500 |
| 2021 Jan | \$ 325,000 | \$ 350,000 | \$ 304,650 | \$ 350,000 | \$ 227,000 | \$ 299,500 |
| 2020 Jan | \$ 286,250 | \$ 315,000 | \$ 277,000 | \$ 291,000 | \$ 183,000 | \$ 279,500 |
| 2019 Jan | \$ 271,128 | \$ 299,900 | \$ 248,000 | \$ 259,750 | \$ 178,000 | \$ 261,500 |

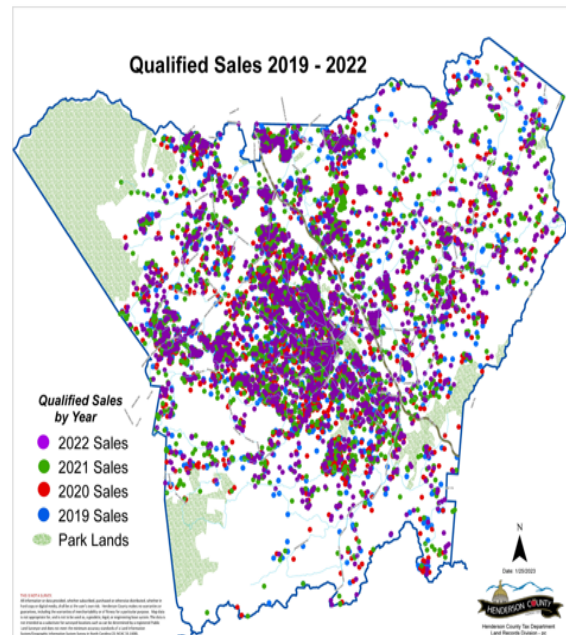
What about the Local Sales Market? (Continued)

Where are the sales occurring?

SALES USED IN 2019 REAPPRAISAL (2015-2018)



SALES USED IN 2023 REAPPRAISAL (2019-2022)



What about the Local Sales Market? (Continued)

| HENDERSON COUNTY MUNICIPALITIES MEDIAN HOME PRICE PER MLS: ALL PROPERTY TYPES* (includes homes, condos, vacant land, etc.) | | | | | | |
|---|------------------------|----------------------|------------------|---------------------|---------------------|----------------|
| Year | City of Hendersonville | Village of Flat Rock | Town of Fletcher | Town of Laurel Park | Town of Mills River | City of Saluda |
| 2022 Dec | \$ 352,750 | \$ 402,500 | \$ 401,100 | \$ 432,500 | \$ 482,350 | \$ 360,000 |
| 2022 Nov | \$ 350,000 | \$ 400,000 | \$ 395,000 | \$ 435,000 | \$ 477,020 | \$ 360,000 |
| 2022 Oct | \$ 350,000 | \$ 399,500 | \$ 392,000 | \$ 430,000 | \$ 460,700 | \$ 330,000 |
| 2022 Sept | \$ 347,700 | \$ 395,000 | \$ 394,500 | \$ 425,000 | \$ 454,700 | \$ 335,000 |
| 2022 Aug | \$ 342,200 | \$ 394,621 | \$ 390,000 | \$ 397,500 | \$ 456,900 | \$ 335,075 |
| 2022 July | \$ 340,000 | \$ 379,900 | \$ 390,000 | \$ 417,500 | \$ 456,900 | \$ 333,750 |
| 2022 June | \$ 335,000 | \$ 370,000 | \$ 382,000 | \$ 387,450 | \$ 447,500 | \$ 330,250 |
| 2022 May | \$ 330,000 | \$ 368,000 | \$ 375,000 | \$ 375,000 | \$ 433,500 | \$ 332,500 |
| 2022 April | \$ 325,000 | \$ 352,100 | \$ 370,000 | \$ 371,150 | \$ 425,000 | \$ 326,500 |
| 2022 Mar | \$ 320,000 | \$ 355,000 | \$ 355,000 | \$ 378,500 | \$ 421,948 | \$ 315,000 |
| 2022 Feb | \$ 315,000 | \$ 352,500 | \$ 352,250 | \$ 378,500 | \$ 421,474 | \$ 321,000 |
| 2022 Jan | \$ 310,000 | \$ 352,500 | \$ 352,000 | \$ 365,000 | \$ 425,000 | \$ 328,000 |
| 2021 Jan | \$ 272,000 | \$ 342,500 | \$ 315,000 | \$ 314,375 | \$ 365,000 | \$ 275,000 |
| 2020 Jan | \$ 250,000 | \$ 325,000 | \$ 285,000 | \$ 285,000 | \$ 321,000 | \$ 194,500 |
| 2019 Jan | \$ 230,500 | \$ 284,733 | \$ 272,500 | \$ 277,500 | \$ 290,000 | \$ 215,000 |

What about the Local Sales Market? (cont'd.)

Example of Home Sale:

Mountain Home Fire District
 .84 acres • 1,624 square feet

| Date of Sale | Sales Price |
|--------------|-------------|
| 5/23/2006 | \$ 225,000 |
| 9/28/2020 | \$ 281,000 |
| 5/24/2022 | \$ 440,000 |

Market Appreciation since 1/1/2019:

56.58%



What about the Local Sales Market? (cont'd.)

Example of Home Sale:

City of Hendersonville
0 acres (Condo) • 1,538 square feet

| Date of Sale | Sales Price |
|--------------|-------------|
| 12/16/2013 | \$ 120,000 |
| 6/30/2020 | \$ 200,000 |
| 8/15/2022 | \$ 375,000 |



Market Appreciation since 1/1/2019:

87.5%

What about the Local Sales Market? (cont'd.)

Example of Home Sale:

Fletcher Fire District
.26 acres • 2,218 square feet

| Date of Sale | Sales Price |
|--------------|-------------|
| 5/22/2014 | \$ 250,000 |
| 6/21/2019 | \$ 366,500 |
| 8/30/2021 | \$ 430,000 |



Market Appreciation since 1/1/2019:

61.35%

What about the Local Building Market? (Continued)

- Building permits continue to rise.
- For FY2022 (July 1, 2021 – June 30, 2022),
 - 2,108 residential permits were issued at an estimated construction cost of \$335,615,030
 - 269 commercial permits were issued at an estimated construction cost of \$159,232,615

| HISTORY OF BUILDING PERMITS ISSUED | | | | | |
|------------------------------------|--------------------------------|-----------------------------------|-----------------------|---------------------------------|--|
| Fiscal Year (July 1 - June 30) | RESIDENTIAL | | | | COMMERCIAL |
| | New Construction Permits | Additions / Remodel Permits | Manufactured Homes | Total Residential Permits | New Construction & Addition / Remodel |
| 2023 (thru 11/2022) | 301 | 448 | 47 | 796 | 109 |
| 2022 | 873 | 1,039 | 196 | 2,108 | 269 |
| 2021 | 661 | 1,094 | 183 | 1,938 | 288 |
| 2020 | 626 | 976 | 168 | 1,770 | 257 |
| 2019 | 641 | 934 | 177 | 1,752 | 347 |

Commissioner Hill asked if the 2108 number represents new homes. Mrs. Burgess said that number includes remodeling and addition permits.

How has Reappraisal affected the County’s Real Property tax base?

- The data in the following slides represents the percentage of increase from 2022 to January 1, 2023.
- The percentage of increase represents (1) growth due to construction, remodels and property development; and (2) market appreciation since the 2019 Reappraisal.
- The percentage of growth annually since the 2019 Reappraisal is estimated in the table below.

| Calendar Year | % Growth |
|-------------------------|-----------------------------|
| 2019 | 2.22% |
| 2020 | 2.40% |
| 2021 | 3.36% |
| 2022 | Included in Market Increase |
| Average Growth per Year | 2.66% |

How has Reappraisal affected the County’s Real Property tax base?

- **The valuations listed in the remainder of this presentation are preliminary and should not be used for budgetary purposes.**
- Real property values will be adjusted downward to account for value at risk from appeals, tax relief, etc.
- The percentages of increase in this presentation represent the average percentage of increase for each taxing unit. Please remember:
 - Values of neighborhoods within the County changed at different rates; and
 - Values of individual properties within neighborhoods changed at different rates.

| COUNTYWIDE INCREASE IN REAL PROPERTY TAX BASE 2022 - 2023 | |
|--|-------------------|
| | Taxable Value |
| 2023 Real Property Value | \$ 21,301,369,123 |
| 2022 Real Property Value | \$ 14,386,039,813 |
| \$ Increase in Tax Base | \$ 6,915,329,310 |
| % Increase in Tax Base | 48.07% |

SOURCE: NCPTS TR101 Valuation Report 1/27/2023

Vice-Chair Edney clarified that the County reappraises real property every four years. And there are some increases yearly based on new construction, remodels, and additions. Mrs. Burgess said yes, that was correct. Edney asked if the \$14,386,039,813 number is the revaluation from four years ago with the incremental increase. Burgess said that was correct. Edney said if the values went from revaluation to revaluation, the number would be much higher.

Chairman McCall clarified for the record that the 48.07% increase in the tax base is not applied to parcels across the Board to all County parcels. Mrs. Burgess said no, those are changed at different rates. She added that the reappraisals would be mailed on Wednesday, February 8.

How has Reappraisal affected the County tax base?

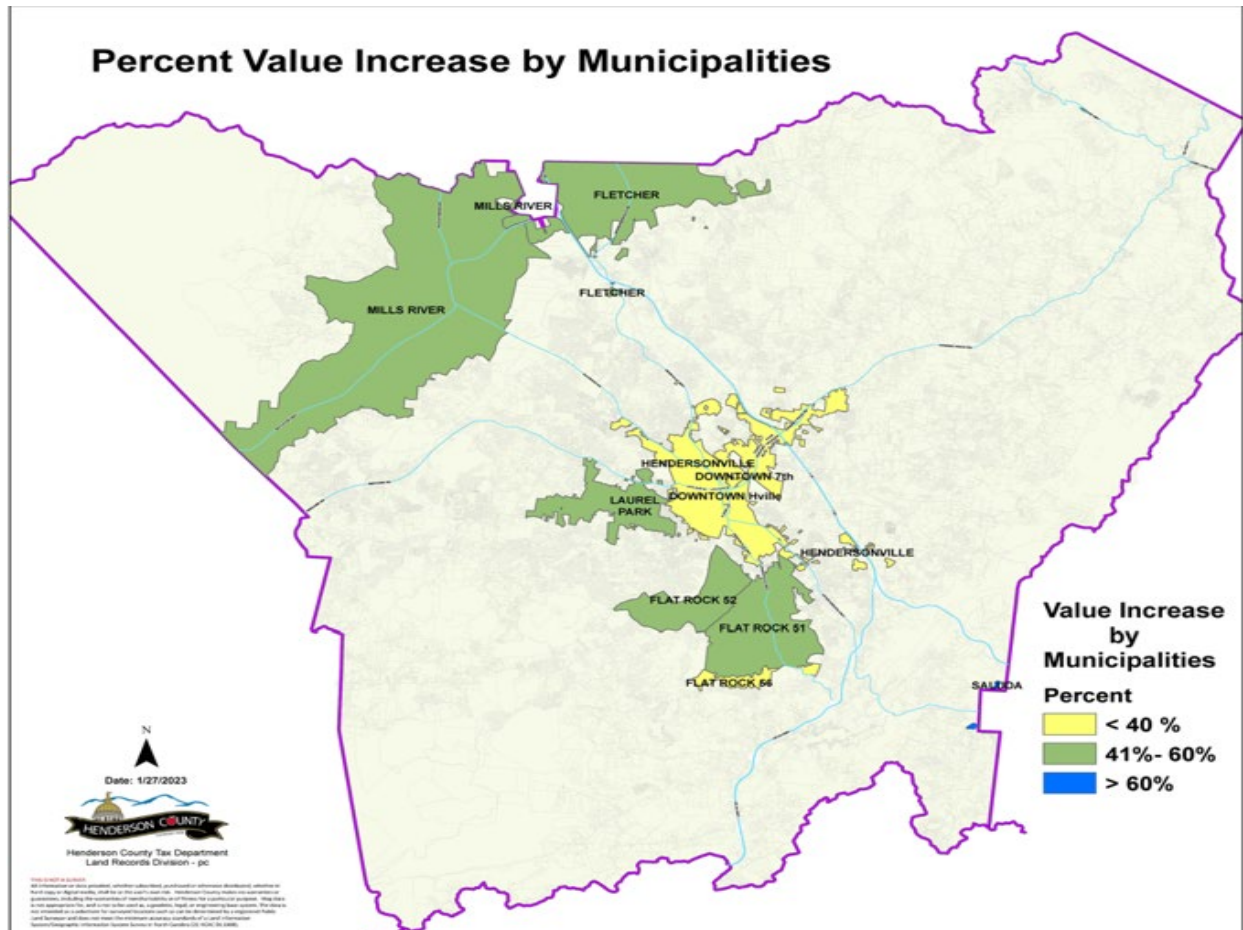
- The Sales Assessment Ratio (SAR) measures the level of assessment against the sales that occur in the local market. The SAR equation is SAR = Assessed Value / Sales Price.
- The SAR should be 100% in a Reappraisal Year.
- As of January 1, 2023, the Countywide SAR is 100%. This means we are assessing property at 100% of the property’s fair market value.
- The SAR as of January 1, 2022 was 73.58%. When the SAR falls below 85% in the 4th or 7th year following a reappraisal, Public Service values must be equalized, which means the County will lose a portion of Public Service revenue. This scenario was avoided because Henderson County has a 4-year reappraisal cycle.

| COUNTYWIDE SALES ASSESSMENT RATIO 2022 V 2023 | |
|---|---------------|
| | Taxable Value |
| 2022 Sales Assessment Ratio | 73.58% |
| 2023 Sales Assessment Ratio | 100% |
| Increase in SAR | 26.42% |

| RECONCILE WITH 48.07% MARKET VALUE INCREASE | |
|---|--------|
| Increase in SAR (as of 1/1/2022) | 26.42% |
| 2022 Estimated Market Increase | 16.50% |
| 2020 and 2021 Growth | 4.62% |
| Countywide Average Increase | 47.54% |

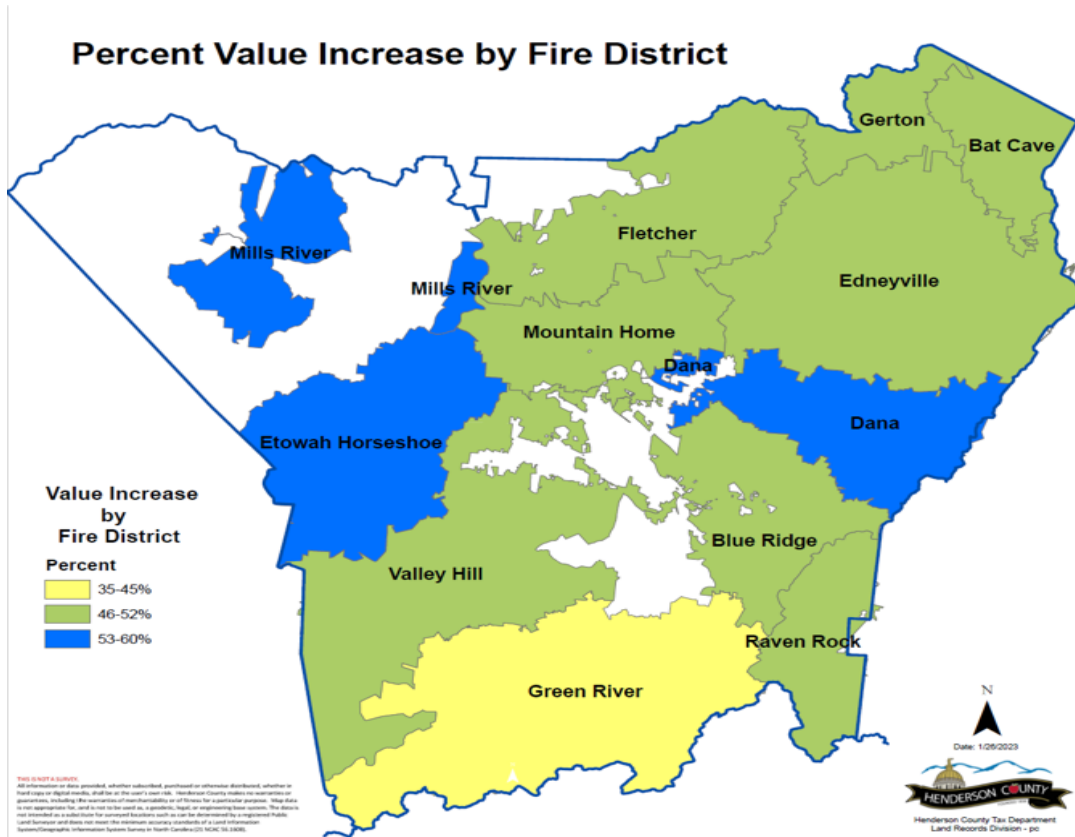
How has Reappraisal affected the Municipal tax bases?

| INCREASE IN REAL PROPERTY TAX BASE 2022 TO 2023: MUNICIPALITIES | | | | |
|---|--|--------------------------------------|--|---|
| | Taxable Value: 2023 Preliminary *NOT FINAL | Taxable Value: 2022 Actual Billed | 2022 - 2023 Increase in Taxable Base \$ | 2022 - 2023 Increase in Taxable Base % |
| Hendersonville City | \$ 2,682,768,164 | \$ 1,932,592,056 | \$ 750,176,108 | 38.82% |
| Hendersonville - Downtown | \$ 139,045,940 | \$ 108,557,406 | \$ 30,488,534 | 28.09% |
| Hendersonville - Seventh Avenue | \$ 21,825,100 | \$ 17,779,000 | \$ 4,046,100 | 22.76% |
| Flat Rock - 51 | \$ 831,118,500 | \$ 576,960,650 | \$ 254,157,850 | 44.05% |
| Flat Rock - 52 | \$ 399,304,050 | \$ 282,509,450 | \$ 116,794,600 | 41.34% |
| Flat Rock - 56 | \$ 168,459,700 | \$ 121,099,300 | \$ 47,360,400 | 39.11% |
| Flat Rock Subtotal | \$ 1,398,882,250 | \$ 980,569,400 | \$ 418,312,850 | 42.66% |
| Fletcher | \$ 1,517,512,892 | \$ 1,015,189,698 | \$ 502,323,194 | 49.48% |
| Laurel Park | \$ 643,840,250 | \$ 417,715,150 | \$ 226,125,100 | 54.13% |
| Mills River | \$ 1,836,622,841 | \$ 1,202,774,380 | \$ 633,848,461 | 52.70% |
| Saluda (16 parcels) | \$ 6,139,000 | \$ 3,199,800 | \$ 2,939,200 | 91.86% |



How has Reappraisal affected the Fire District tax bases?

| INCREASE IN REAL PROPERTY TAX BASE 2022 TO 2023: FIRE DISTRICTS | | | | |
|---|--|--------------------------------------|--|---|
| | Taxable Value: 2023 Preliminary *NOT FINAL | Taxable Value: 2022 Actual Billed | 2022 - 2023 Increase in Taxable Base \$ | 2022 - 2023 Increase in Taxable Base % |
| Bat Cave | \$ 149,892,000 | \$ 101,892,450 | \$ 47,999,550 | 47.11% |
| Blue Ridge | \$ 1,424,891,422 | \$ 960,591,285 | \$ 464,300,137 | 48.33% |
| Dana | \$ 798,102,854 | \$ 501,119,615 | \$ 296,983,239 | 59.26% |
| Edneyville | \$ 1,218,327,424 | \$ 825,197,574 | \$ 393,129,850 | 47.64% |
| Etowah-Horse Shoe | \$ 2,004,087,658 | \$ 1,300,428,808 | \$ 703,658,850 | 54.11% |
| Fletcher | \$ 1,349,045,798 | \$ 894,354,783 | \$ 454,691,015 | 50.84% |
| Gerton | \$ 216,174,650 | \$ 143,588,918 | \$ 72,585,732 | 50.55% |
| Green River | \$ 910,175,725 | \$ 667,056,925 | \$ 243,118,800 | 36.45% |
| Mills River | \$ 283,211,296 | \$ 183,975,696 | \$ 99,235,600 | 53.94% |
| Mountain Home | \$ 1,926,392,762 | \$ 1,305,632,545 | \$ 620,760,217 | 47.54% |
| Raven Rock | \$ 322,781,805 | \$ 215,682,205 | \$ 107,099,600 | 49.66% |
| Valley Hill | \$ 2,612,520,332 | \$ 1,734,478,525 | \$ 878,041,807 | 50.62% |



2023 Reappraisal Notices

- Reappraisal Notices will be mailed mid-February 2023.
- **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 "2023 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.

2023 NOTICE OF ASSESSED VALUE

Pursuant to NCSS §105-236, all real property within the County has been reappraised. The Market Value indicated below represents 100% fair market value as of January 1, 2023. Market Value is based on studies of market conditions and is determined in accordance with NCSS §105-283. Please take notice that:

- The Assessed Value does not include reductions in value due to Tax Relief programs.
- The Assessed Value, less any value attributable to Tax Relief, will be the basis of your tax bill for FY2024, which will become due on September 1, 2023.
- Should you disagree with the value indicated below, your appeal rights are outlined below.

| DATE OF NOTICE | MARKET AREA | ACRES | PARCEL NUMBER | PROPERTY DESCRIPTION |
|----------------|--------------|----------------|----------------|------------------------------|
| MARKET VALUE | EXEMPT VALUE | DEFERRED VALUE | ASSESSED VALUE | PHYSICAL ADDRESS OF PROPERTY |

IF YOU AGREE WITH YOUR VALUE, YOU DO NOT NEED TO DO ANYTHING. If you wish to appeal your appraised value, please do so within 30 days of the date of this Notice using the enclosed Informal Appeal Form. Your appeal must be in writing.

- You may appeal using one of three methods: (1) complete the informal appeal form enclosed with this Notice and return it by mail; (2) download and complete an informal appeal form from our website at www.hendersoncountync.gov/tax, then clicking on "Forms and Applications"; or (3) telephone the Assessor's office at 828-697-4667 to request an appeal form.
- A review of your property value will result in the assessed value being unchanged, increased or decreased. You may appeal the appraised value if (1) the property is appraised for substantially more than its market value; or (2) the property is not equitably assessed compared to similar properties. The assessment cannot be adjusted based on the amount of increase in assessed value or your ability to pay taxes.
- If the subject property is income-producing property (apartments, retail, shipping centers, offices, etc.), please attach income and expense statements for the prior three years. All income and expense information submitted will be kept confidential.
- This Notice is the result of a Countywide Reappraisal and you have the right to request an on-site review of your property. Your right to appeal to the Board of Equalization & Review is protected during the time we are considering the information you have provided concerning your informal appeal.
- Appellants who do not hold an ownership interest in the subject property must attach a completed Power of Attorney form signed by the property owner. A Power of Attorney form may be downloaded by visiting www.hendersoncountync.gov/tax, then clicking on "Forms and Applications". You may also contact the Assessor's Office to have a Power of Attorney Form mailed to you.
- Documentation to support your opinion of value is essential. Please attach complete copies of any recent sales, appraisals, market analyses, closing statements, real estate listings, photographs and/or income and expense statements that occurred prior to January 1, 2023.
- When complete, please return the completed appeal form along with all documentation supporting your opinion of value to the County Assessor's office at 200 N. Grove Street, Suite 102, Hendersonville, NC 28792. It is not necessary for you to make a personal visit to our office. The written information you provide will be considered by our appraisers, and you will be notified by mail of their decision. Please be sure to include your daytime and evening telephone numbers and an email address in the event an appraiser needs to contact you.
- If you disagree with the results of your informal Appeal, you have the right to file a Formal Appeal with the Board of Equalization and Review. You may request a Formal Appeal any time prior to the adjournment date of the Board of Equalization and Review or within thirty (30) days of your last notice of Assessed Value. All requests for Formal Appeal must be in writing and on the proper form. Formal Appeal forms are available at the Assessor's Office. The first meeting of the Board of Equalization and Review must be held no earlier than the first Monday in April and no later than the first Monday in May. Actual times and dates will be advertised in the local newspaper.

TAX RELIEF FOR ELDERLY OR PERMANENTLY DISABLED PERSONS OR DISABLED VETERANS
 NCSS §105-271.3 provides three programs that relieve from taxation a portion of the appraised value of a permanent residence owned and occupied by North Carolina residents aged 65 or older or totally and permanently disabled whose income does not exceed \$13,800. The greater of \$3,000 or 5% of the appraised value of the residence may be excluded. A deferred tax program is also available. Income means the owner's gross income from all sources other than gifts, inheritances received from a spouse, lineal ancestor, or lineal descendant. In addition, a Disabled Veterans Exclusion Program is available upon certification by the Veterans Administration. If you feel you may qualify for any of the Tax Relief Programs, please contact the Assessor's Office at 828-697-4670 to request an application. All completed applications must be received by the Assessor's Office no later than June 1, 2023. Applications received after June 1, 2023 are considered untimely.

How does the Appeal Process Work?

- Each Reappraisal Notice will include an Informal Appeal form with directions on how to appeal.
- **If the taxpayer disagrees with the value listed on the Notice, an Informal Appeal may be filed.** Informal Appeals will be reviewed by the Assessor.
- Once the BOER convenes on April 14, 2023, the Informal Appeal process ends, and all appeals will be heard before the BOER.
- **The BOER will adjourn on May 15, 2023.**
- **After the BOER adjourns at 5:00 p.m. on May 15, 2023, NO APPEALS WILL BE RECEIVED.**
- **All appeals received prior to 5:00 p.m. on May 15, 2023 will be heard.**



During the 2019 Reappraisal, 66,710 Notices were mailed. There were 2,923 total Appeals (4.38%). 2,566 were handled at the informal level and 340 Appeals were heard at the BOER level.

2023 INFORMAL APPEAL FORM

FORM CODES

| DATE OF NOTICE | MARKET AREA | ACRES | PARCEL NUMBER | PROPERTY DESCRIPTION |
|----------------|--------------|----------------|----------------|------------------------------|
| MARKET VALUE | EXEMPT VALUE | DEFERRED VALUE | ASSESSED VALUE | PHYSICAL ADDRESS OF PROPERTY |

IF YOU AGREE WITH YOUR VALUE, YOU DO NOT NEED TO DO ANYTHING. If you wish to appeal your appraised value, please do so within 30 days of the date of this Notice using this form. Your appeal must be in writing.

OPINION OF VALUE:
 What is the most probable price this property would sell for? \$ _____ Purchase Price \$ _____
 Date you purchased the property: _____
 What is the basis for your opinion of value? (Check all that apply and include copies of appraisals, closing statements, offers to sell, pictures or any other supporting documentation)
 Personal Judgment Recent Purchase Recent Asking Price Recent Appraisal Comparable Sale Recent Construction Cost

BUILDING INFORMATION:
 Building Use: Residential Commercial Industrial
 Building Type: Single Family Dwelling Duplex Condominium Manufactured Home
 Building Characteristics (Check/Complete all that apply)
 Central Heating Central Air Conditioning
 Total Heated Area is _____ square feet
 Basement: Fully Finished Partially Finished Unfinished
 Attic: Fully Finished Partially Finished Unfinished
 Garage: Fully Finished Partially Finished Unfinished

List other structures located on property (barn, garage, shed, etc.): _____

INCOME INFORMATION (For properties rented or leased to others):
 Please include income and expense statements for the last three years

DO YOU WISH TO REQUEST AN ON-SITE VISIT OF YOUR PROPERTY? Yes No

ADDITIONAL INFORMATION THAT SUPPORTS OWNER'S OPINION OF VALUE: (Please attach additional pages if necessary)

OWNER'S CONTACT INFORMATION
 Name: _____ Daytime Phone: _____ Mobile Phone: _____
 Email Address: _____

AFFIRMATION:
 Under penalty prescribed by law, I hereby affirm to the best of my knowledge and belief all information submitted on this Informal Appeal form, including any accompanying statements and other information, as true and complete.

Signature of Owner: _____ Date: _____

PLEASE ENSURE THE FORM IS FULLY COMPLETED: After completion, please return this form WITHIN 30 DAYS to the Assessor's Office at 200 North Grove Street, Suite 102, Hendersonville, NC 28792. Documentation to support your opinion of value is essential! Please attach complete copies of any documentation you have to support your opinion of the value of the property. Documentation must be dated prior to January 1, 2023. If you have questions, please telephone the Assessor's Office at 828-697-4667. Please allow two to four weeks for your Informal Appeal to be processed.

Technology to assist the taxpayer

- To find detailed information about the 2023 Reappraisal:
<https://www.hendersoncountync.gov/tax/page/2023-reappraisal>
- To review a map of the property:
<https://www.hendersoncountync.gov/gis/page/welcome-gomaps-henderson-countys-online-gis-mapping-system>
- To review the data we have regarding real property :
<https://lrcpwa.ncptscloud.com/Henderson/>
- To look up current and past tax bills:
<https://bcpwa.ncptscloud.com/hendersontax/>
- To review sales of similar properties:
<https://property.spatalest.com/nc/henderson#/>

Darlene Burgess reiterated that the 2023 Reappraisal Notices would be mailed this Wednesday, February 8, 2023.

Vice-Chair Edney asked when the tax values would be updated on the Tax Assessor's website. Mrs. Burgess said the new values would be available to view Tuesday, February 8, 2023, at 2:01 a.m.

Chairman McCall commended the Tax Assessor, her staff, and the Board of Equalization and review for their work in the 2023 Reappraisal process.

2023.25 Resolution – Supporting the Identification of Party Affiliation for Candidates for the Board of Education

The Henderson County Board of Commissioners was requested to adopt the below Resolution in Support of the identification of party affiliation for candidates for the Henderson County Board of Education.

RESOLUTION SUPPORTING THE IDENTIFICATION OF PARTY AFFILIATION FOR CANDIDATES FOR HENDERSON COUNTY BOARD OF EDUCATION

WHEREAS, members of the Henderson County Board of Education are currently elected as non-partisan candidates, and,

WHEREAS, identification of candidates' party and/or ideological affiliation will provide voters with more information on the policies and positions such candidates support; and,

WHEREAS, an estimated twenty-nine (29) other school districts in North Carolina currently identify their Board of Education candidates by party affiliation; and,

WHEREAS, election clarity and transparency are of utmost importance to insure voters a basis for their decisions;

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

1. That the Henderson County Board of Commissioners requests the North Carolina General Assembly establish that henceforth the party affiliation of candidates for the Henderson County Board of Education be identified on any/all primary and general election ballots.

2. Further, that this change in the election of the Henderson County Board of Education members shall not impact the terms of any current members of the Henderson County Board of Education.

3. Further, this change begins in the next election cycle for Henderson County Board of Education members, in 2024.

4. That this Resolution shall be forwarded to the Senator and Representatives who represent Henderson County in the North Carolina General Assembly and a copy be retained in the Office of the Clerk to the Board of Commissioners.

Adopted this the 6th day of February 2023.

Commissioner Andreotta made the motion to adopt the Resolution as presented. All voted in favor, and the motion carried.

Pisgah Legal Services Presentation

Daniel Crary, Regional Development Officer with Pisgah Legal Services, presented an update to the Board.

HENDERSON COUNTY
BOARD OF COMMISSIONERS' MEETING
FEBRUARY 6, 2023

DANIEL CAREY, JAMES GORSUCH, ESQ., MEGHAN MORAN, ESQ.
STANDING FOR JUSTICE AND DIGNITY SINCE 1978



PROGRAMS

- Children's Law
- Community Economic Development
- Consumer Law
- Domestic and Sexual Violence Prevention
- Elder Law
- Expunction and Driver's License Restoration
- Homelessness Prevention
- Health Care and Income Security
- Justice for All
- Medical-Legal Partnerships
- Mountain Area Volunteer Lawyer
- NC Medicaid Ombudsman
- Veterans Law
- WNC Health and Economic Opportunity Program



WHO WE HELP

The most **vulnerable** people in WNC: children, single parents, seniors, people with mental & physical disabilities, the working poor

Most services delivered to **very low-income people** (at or below 125% of the federal poverty line or \$28,788 for a family of three)

Average income of PLS clients in 2022: \$16,419

75% of PLS clients are **women**



2022 IMPACT NUMBERS FOR HENDERSON COUNTY

HIGHLIGHTS

- **Closed and Pending Cases: 1036 (16% of the 6464 total cases in the 18-county region PLS serves)**
- **Family Law (Domestic Violence and Child Abuse): ~39% of PLS caseload**
- **Homelessness Prevention: ~29% of PLS caseload**
- **PLS helped >2700* people in Henderson County, including >1200 children**
- ***if we include assistance with health insurance and tax filings, the total number of people served in Henderson County is >3100**
- **Total estimated cost for PLS services to Henderson County residents in 2022: \$1.1m**

QUESTIONS?



Teen Court Project

Dr. Michelle Geiser, Program Director with Hope Coalition, presented information to the Board on a proposed Teen Court project proposed for Henderson County.

After discussion, the consensus of the Board was to add this item to the agenda for the next Board meeting for additional discussion.

State Budget Allocation – SL-2022-74

Henderson County has received a \$1,000,000 State Budget Allocation. This allocation has been made as directed by the NC General Assembly pursuant to Session Law 2022-74 for local government projects to be used for public purposes. Staff requested the Board to select projects to fund with the State Budget Allocation. Once determined, the required Scope of Work will be submitted to the NC Office of State Management and Budget.

Potential Projects for \$1M State Budget Allocation (SL-2022-74)
 OSBM/Local Government Projects - nonrecurring funds for the 2022-2023 fiscal year shall be used to provide directed grants...for public purposes.

| <u>Project Name</u> | <u>Project Description</u> | <u>Estimated Cost</u> |
|------------------------------|---|-----------------------|
| Library Windows | Renovate and replace from windows and façade for Main Library | 400,000.00 |
| DHHS Drainage | DHHS Drainage Phase 1 - Human Services | 140,000.00 |
| JP Paving | Repave main lot and Chat Jones Lot - Jackson Park | 200,000.00 |
| DHHS Drainage | DHHS Drainage Phase 2 - Human Services | 155,000.00 |
| HCH Generator | Generator Service Upgrade - Historic Courthouse | 180,000.00 |
| EMSHQ parking | EMSHQ Gravel area, garage, expansion and fencing | 200,000.00 |
| AAC Turf | Replace AAC Turf Field | 1,000,000.00 |
| Human Services Training Room | Human Services Training Room (Public Health and DSS) | 1,000,000.00 |

Commissioner Lapsley made the motion to fund the library windows, DHHS Drainage Phase I, JP Paving, DHHS Drainage Phase II, and the EMSHQ Parking for \$1M State Budget Allocation; or revised numbers for these projects that total \$1M. All voted in favor, and the motion carried.

NOMINATIONS AND APPOINTMENTS

1. Fire Commission – 1 vac.

Commissioner Hill made the motion to reappoint Martin Harris to position #7 by acclamation. All voted in favor, and the motion carried.

2. Henderson County Board of Equalization and Review – 1 vac.

Vice-Chair Edney made the motion to reappoint Steve Wilkie to position #7. All voted in favor, and the motion carried.

3. Henderson County Transportation Advisory Committee - 1 vac.
 There were no nominations, and this item was carried to the next meeting.

4. Home & Community Care Block Grant Advisory Committee – 1 vac.
 There were no nominations, and this item was carried to the next meeting.

5. Juvenile Crime Prevention Council – 4 vacs.

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

6. Nursing/Adult Care Home Community Advisory Committee – 12 vacs.

Chairman McCall made the motion to reappoint Jean Tuech to position #23 by acclamation. All voted in favor, and the motion carried.

COMMISSIONER UPDATES

Commissioner Andreotta encouraged everyone to support local Girl Scouts out selling Girl Scout cookies.

Commissioner Hill did not have any updates to share.

Vice-Chair Edney noted that the cameras in the Boardroom were in dire need of replacement. He asked for an update to the Boardroom audio and visual equipment.

Commissioner Lapsley did not have any updates to share.

Chairman McCall stated that MyfutureNC had met earlier in the day to review the problems with the workforce and the initiative to get kids back in school.

COUNTY MANAGER'S REPORT

County Manager John Mitchell thanked the Board for their attention to tonight's long agenda.

Commissioner Edney made the motion that the Board go into closed session pursuant to N.C. Gen. Stat. §143-318.11(a)(3)(5), for the reasons set out in the Board's agenda packet. All voted in favor, and the motion carried.

Chairman McCall made the motion to go out of closed session and adjourn at 11.10 p.m. All voted in favor, and the motion carried.

ADJOURN

Denisa A. Lauffer, Clerk to the Board

Rebecca McCall, Chairman