

February 18, 2026

Minutes

**STATE OF NORTH CAROLINA
COUNTY OF HENDERSON**

**BOARD OF COMMISSIONERS
WEDNESDAY, FEBRUARY 18, 2026**

The Henderson County Board of Commissioners met for a regularly scheduled meeting at 9:30 a.m. in the Commissioners' Meeting Room of the Historic Courthouse on Main Street, Hendersonville.

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

Also present were: Chief Communications Officer Mike Morgan, PIO Kathryn Finotti, A/V Technician Oscar Guerrero, Facility Services Director Andrew Griffin, Library Director Trina Rushing, DSS Director Lorie Horne, Deputy DSS Director Debbie Dunn, Capital Projects Manager Bryan Rhodes, Tax Assessor Kevin Hensley, Tax Collector Luke Small, Social Media Coordinator Tiffany Lucey, Elections Director Summer Heatherly, Elections Specialist Aaron Troutman, Grant Administrator Emily Kanipe, Finance Director Randal Cox, Lead for NC Fellow Abby Buxton, Local Public Health Administrator Camden Stewart, EMS Manager Mike Barnett, and Strategic Behavioral Health Director Jodi Grabowski. Deputy Kayla Brezillac provided security.

CALL TO ORDER/WELCOME

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

INVOCATION

John Mitchell provided the invocation.

PLEDGE OF ALLEGIANCE

Commissioner Franklin led the Pledge of Allegiance to the American Flag.

RESOLUTIONS AND RECOGNITIONS

2026.009 Resolution – Declaring March as National Athletic Training Month in Henderson County

The Board of Commissioners was requested to adopt a Resolution declaring March as National Athletic Training Month in Henderson County.

Commissioner McCall made the motion to adopt the Resolution, declaring March as National Athletic Training Month in Henderson County, as presented. All voted in favor, and the motion carried.

PUBLIC COMMENT

1. Kirk Hall, owner and operator of Orchard Lake Campground, urged the Board to discontinue funding First Contact Addiction Ministries.
2. Konnie Hall echoed Mr. Hall's comments.

Approved:

DISCUSSION/ADJUSTMENT OF AGENDA

Vice-Chair Edney pulled Consent agenda Item E – Construction Manager at Risk Selection – HCPS Bus Garage Project and requested that the item be moved to the agenda for the March mid-month meeting.

Vice-Chair Edney made a motion to approve the agenda as amended. All voted in favor, and the motion carried.

CONSENT AGENDA

Approval of Minutes

Draft minutes were presented for Board review and approval for the following meeting: February 4, 2026

Motion: I move the Board approve the minutes from February 4, 2026.

Tax Collector’s Report

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

Please find outlined below collections information through February 4, 2026 for 2025 real and personal property bills mailed on July 31, 2025. Vehicles taxes are billed monthly by NC DMV.

Henderson County Annual Bills (Real and Personal Property):

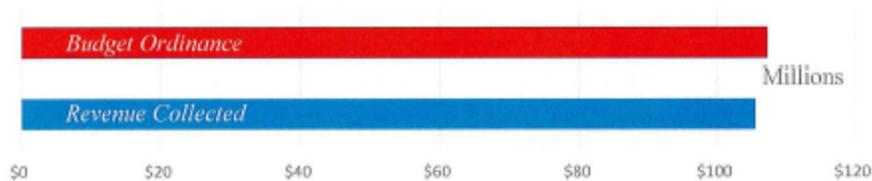
2025 Beginning Charge:	\$103,844,885.28		Unpaid 3.62% Paid 96.38%
Discoveries & Imm.	\$261,381.42		
Releases & Refunds:	(\$124,101.04)		
<u>Net Charge:</u>	<u>\$103,982,165.66</u>		
Unpaid Taxes:	\$3,762,272.03		
Amount Collected:	\$100,219,893.63		

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

Net Charge:	\$4,840,549.16	
Unpaid Taxes:	\$15,585.47	
Amount Collected:	\$4,824,963.69	

Henderson County FY25 Budget Analysis:

	<u>Budget Ordinance</u>	<u>Revenue Collected</u>
Ad Valorem:	\$106,227,288.00	\$105,044,857.32
Prior Years:	\$1,030,500.00	\$539,814.41
Budget Total:	\$107,257,788.00	YTD Revenue: \$105,584,671.73



2026.010 Pending Releases and Refunds

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

Approved:

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	\$26,123.63
Total Refunds as a Result of the Above Releases	\$ 1,290.35

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

2026.011 Budget Amendment – Transfer to General Fund

The Tax Assessor requested approval to transfer the budget and accounting of two existing positions from the Revaluation Reserve Fund to the County Assessor Department. While these positions are currently budgeted within the Revaluation Reserve Fund, the employees provide essential support services across all divisions of the department and do not function exclusively in revaluation activities. Reassigning the positions to the County Assessor Department more accurately reflects their operational roles and ensures staffing costs are aligned with actual workload and departmental benefits. This change will also improve financial transparency, planning, and reporting by reducing the misalignment between staffing functions and funding sources.

Staff requested approval of a budget amendment to transfer both positions from the Revaluation Reserve Fund to the County Assessor Department within the General Fund, including all associated expenses incurred during the fiscal year to date.

Motion: I move that the Board approve the transfer of two positions from the Revaluation Reserve Fund to County Assessor as well as the associated budget amendment.

Correction of Board Minutes – August 4, 2025

The scope statement for the Clear Creek Sewer project, as stated in this Board’s August 4, 2025, minutes, misstated the new (reduced) fees for WGLA Engineering. The approved minutes reflect a total revised fee for WGLA of \$1,149,210, which inadvertently omits a \$111,940 charge for a payment made on the County’s behalf by WGLA (for design work on a sewage treatment plant that was eventually removed from the project). The correct amount is the sum of \$1,261,150.

Motion: I move that the Board approve the proposed amendment to the Board’s August 4, 2025, minutes

Vendor Selection - Sobriety Treatment and Recovery Program

The Board was requested to approve the selection and award in the amount of \$190,446 to the Sparc Foundation for the Sobriety Treatment and Recovery Team (START) program. On March 3, 2025, acceptance of the grant funding was approved by the Board of Commissioners. Proposals were then solicited from November 5, 2025, to December 5, 2025, and were evaluated based on experience, references, and cost. The sole proposal was received from the Sparc Foundation.

The START program is funded through NCDHHS. The funding received for this program in FY26 is \$420,000.

Approved:

Motion: I move the Board approve the selection of the Sparc Foundation in the amount of \$190,446 and authorize the Department of Social Services to proceed with the START program.

Bid Award - Library Internet Services

The Board was requested to approve the low bid and authorize the Library Department to proceed with the purchase of internet service at all Henderson County Library branch locations. Bidding was conducted between November 5, 2025, to December 8, 2025, and December 24, 2025, to January 9, 2026. The bidder with the lowest cost was Cebridge Telecom NC, LLC in the amount of \$219,600 for a three-year contract period beginning on July 1, 2026.

The cost of the service is funded by the County and the federal ERATE program. ERATE is a federal program funded by the FCC and managed by the Universal Service Administration Company (USAC). This federal program lets public schools and libraries apply for discounts on eligible internet services to help increase broadband connectivity. Discounts for support depend on the level of poverty and whether the school or library is located in an urban or rural area. Henderson County Library currently receives an 80% discount on internet services.

Motion: I move the Henderson County Board of Commissioners accept the low bid from Cebridge Telecom NC, LLC in the amount of \$219,600 for internet services at all Henderson County Library branches and authorize the Library to proceed with the purchase.

Agreement to Accept Donation Funds from Friends of Ecusta Trail and Conserving Carolina

Henderson County requested \$750,000 in donation funds from Friends of Ecusta Trail (FOET) to procure amenities along the Ecusta Trail. Conserving Carolina holds all donation funds on FOET's behalf. Friends of Ecusta Trail and Conserving Carolina accepted this request. The agreement outlined how the County can spend the funding and the invoicing process.

Motion: I move the Board to approve the funding agreement with Friends of Ecusta Trail and Conserving Carolina.

2026.012 Department of Public Health – AA 130 Federal Grant Funding for the Management of Chronic Illness in Pregnancy

The Henderson County Department of Public Health has been awarded a one-time \$12,000 AA 130 federal grant to purchase medical supplies supporting the management of hypertension, diabetes, and other identified chronic conditions during pregnancy and the postpartum period.

The Board of Health approved acceptance of this grant at its January 20, 2026, meeting and forwarded it to the Henderson County Board of Commissioners for consideration and final approval.

Motion: I move the Board approve acceptance of the AA 130 Federal Grant for the Management of Chronic Illness in Pregnancy and authorize the necessary budgetary actions, subject to the grant agreement.

Approved:

Department of Public Health – Request for Foreign Language Interpreter II Project Position

The Henderson County Department of Public Health has identified the need for one (1) dedicated full-time Foreign Language Interpreter II (FLI II) project position.

There is currently a Foreign Language Interpreter II on the Care Management team who serves in a dual role, providing both referral coordination for Care Management and foreign-language interpretation services across the department. Due to recent changes to the Care Management program, the referral coordination component of the position is no longer needed. As a result, the permanent position in its current form is being discontinued.

Despite the elimination of the referral coordination, the department continues to have a demonstrated need for interpretation services to support department-wide programs. Transitioning this position to a project role focused solely on interpretation will allow the department to retain critical interpreting capacity and ensure continuity of language access services.

This project position will be funded by AA 117 Public Health Infrastructure: Local Workforce Development federal funds in the estimated amount of \$121,000. The position would end in June 2027 unless the board approves further action. No local appropriations are required.

The Henderson County Board of Health supported the need for this position at their January 20, 2026, meeting. This position has been discussed with the Human Resources Department.

Motion: I move the Board approve the Foreign Language Interpreter II project position to be funded by AA 117 Public Health Infrastructure: Local Workforce Development funds from March 2026 through June 2027.

2026.013 Grant Project Resolution – North Carolina Department of Environmental Quality

Henderson County is seeking funding to complete Phase I of the Clear Creek Sewer System project. The North Carolina Department of Environmental Quality (NCDEQ) Division of Water Infrastructure requires a resolution for the SRF (State Revolving Fund) Helene Supplemental application. Funding received up to \$5 million will have the principal forgiven entirely by NCDEQ.

Motion: I move that the Board adopt the resolution required for the Division of Water Infrastructure Decentralized Wastewater System-Helene loan application to fund \$5 million toward the completion of Phase I of the Clear Creek Sewer System.

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

DISCUSSION**Construction Projects Update**

Bryan Rhodes and Chris Todd provided the Board with an update on construction projects around Henderson County.

Blue Ridge Community College MRTS Projects - BRCC Facilities Building

- Programming and Design work continue

Approved:

- WFLA engineering is designing the required utilities extension
- RYSE Construction has been selected as the CMR for the project

Henderson County Public Schools MRTS Projects

HCPS Various Paving Improvements Project

- Tarheel Paving was selected as the contractor for the project
- All originally contracted work has been completed
- Additional scope, inclusive of improvements at Hillandale Elementary, will be completed in the Spring of 2026

HCPS Roofing Projects

- The FY26 roofing projects included Flat Rock Middle School and East Henderson High School
- Palmetto State Roofing & Steel was awarded as the contractor for the project
- NTP has been given to the contractor, and the schedule will be forthcoming

HCPS HVAC Controls Project

- Johnson Controls (JCI) has completed work at Rugby Middle School
- JCI is currently working on Apple Valley Middle and North Henderson High School
- Work at Hendersonville Middle began on January 20, 2026.
- Controls at the end-of-life will be replaced at the following campuses: Apple Valley, Flat Rock Middle, Hendersonville Middle, North Henderson High School, West Henderson High School, and Rugby Middle
- All work is scheduled to be completed by October 29, 2026

Henderson County Capital Projects

Spartanburg Highway Medical Office Building

- January 6, 2026: GMP presented to LGC
- January 8, 2026: Groundbreaking Ceremony
- Site work continues
- April 8, 2027: Scheduled construction completion date

Mills River Medical Office Building

- December 2025: 100% DD documents were issued
- May 2026: 100% CD documents due
- August 2026: GMP is scheduled to be present to the Board of Commissioners

JCAR Detention Center Project

- Sitework began on November 25 and continues
- Vertical construction is scheduled to begin this month
- Completion date for this project is expected in early 2028

Approved:

JCAR Courts

- Fentress Architects issued CD documents on December 19, 2025
- The Bid Opening was held on February 10, 2026
- March 18, 2026: scheduled date for GMP to be presented to the Board of Commissioners
- April 7, 2026: scheduled date for the GMP to be presented to the LGC pending BOC approval

Henderson County Sports Complex

- Mass grading is complete
- Soccer turf installation is near completion on all four fields
- Underground infrastructure scheduled to be installed over the next two months
- Project completion scheduled for October 2026

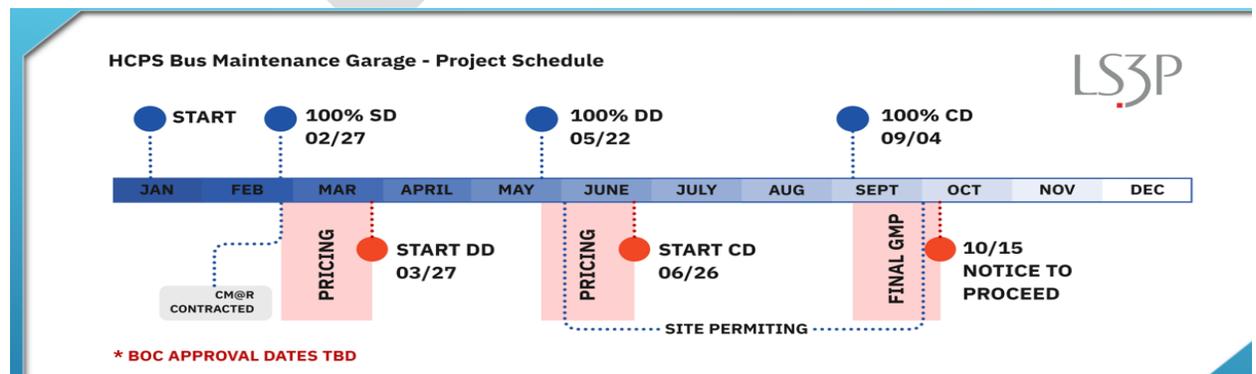
Commissioner Lapsley noted that the fields are not open for use. Commissioner McCall inquired about cameras at the site, and Mr. Rhodes reported that there is currently no power or cameras at the project location. Mr. Todd stated that it is Tennoka’s responsibility to ensure the site remains secure, as it is a closed job site. Commissioner Lapsley suggested that the contractor post “No Trespassing” signs on site.

Henderson County Public Schools Bus Garage



2026.01.06 HENDERSON CO. PUBLIC SCHOOLS BUS GARAGE

C-1 CONCEPTUAL SITE PLAN - 1"=100' (11"x17")



Approved:

Mr. Todd assured the Board that the School Board is receiving the same project updates as the Board of Commissioners. He added that staff, along with HCPS representatives, recently visited the Rutherford County bus garage, which is similar in size and scope to the proposed HCPS school bus garage.

2027 Real Property Reappraisal Process

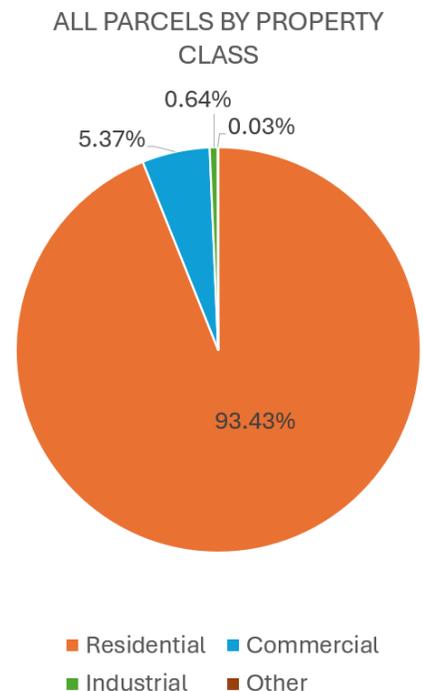
Henderson County’s Assessor, Kevin Hensley provided the Board with an overview of the 2027 Real Property Reappraisal Process

Why Conduct a General Reappraisal of Real Property?

- North Carolina General Statute directs the County to perform a reappraisal of all real property at least once every 8 years (GS 105-286(a)(1)). Since 1995, Henderson County has conducted reappraisals every 4 years (GS 105-286(a)(3)).
 - Henderson County conducts “in-house” reappraisals.
 - Our appraisal staff consists of 9 Residential Appraisers, 1 Commercial Appraiser, an Administrator, and one clerical assistant.
 - All appraisers are certified as Real Property Appraisers by the NC Department of Revenue (“DOR”).
- Reappraisals promote equity amongst the different classes of property subject to property tax.
 - Personal property, motor vehicles and public service properties are assessed on an annual basis.
 - Subject to certain conditions, Real Property is appraised and assessed only in the year of Reappraisal.
- Reappraisals help to ensure that property owners pay only their fair share of services provided by local government.
- **The goal of the 2027 Reappraisal is to appraise all real property at 100% of its fair market value as of January 1, 2027.**

Henderson County’s Parcel Class

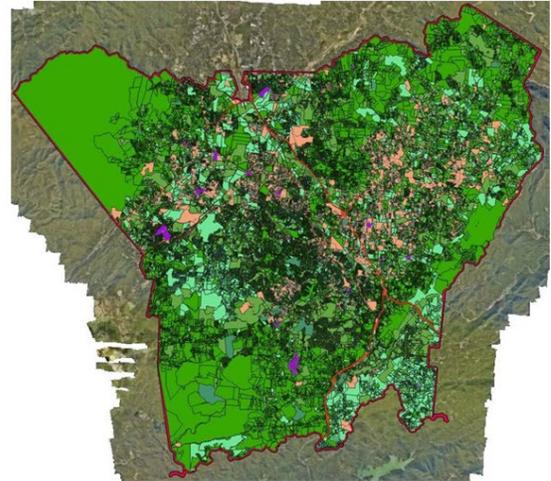
- Henderson County has approximately 71,150 parcels
- Approximately 53,400 (75%) of these parcels are improved, meaning a structure is located on the parcel



Approved:

Field Visits Conducted for the 2027 Reappraisal

Year of Visit	# of Parcels	% of Parcels
2023	21,892	30.77%
2024	17,596	24.73%
2025	22,352	31.42%
2026	247	0.35%
Remaining	9,063	12.74%
Total	71,150	100%



Field visits for New and Existing Construction

- Building permits are on a small decline.
- New Construction
 - Minimum of two site visits
 - 12,957 Work Items processed this cycle
 - 16,000 + Items at completion

New and Incomplete Construction

Year	Processed	Active
2023	3,139	
2024	5,262	
2025	4,315	
2026	241	1,477

Market Value Based on Sales



FOR THE UPCOMING 2027 REAPPRAISAL, HENDERSON COUNTY HAS 6,621 QUALIFIED SALES THAT, IN ADDITION TO OTHER FACTORS, WILL BE USED TO DETERMINE THE FAIR MARKET VALUE.



THESE SALES ARE ARMS-LENGTH ("QUALIFIED") TRANSACTIONS THAT OCCURRED AFTER JANUARY 1, 2023.



THE TABLE BELOW PROVIDES A BREAKDOWN OF THE ANNUAL NUMBER OF QUALIFIED SALES SINCE JANUARY 1, 2023.



SALES ARE REVIEWED MULTIPLE TIMES THROUGHOUT THE CYCLE FOR QUALIFICATION AND DATA ACCURACY.

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

Year	2023	2024	2025	2026	Total
Qualified Sales	2,282	2,111	2,119	109	6,621

Approved:

How Sales are Used to Determine Market Value

- The median home price is an important market indicator and is derived from Henderson County qualified sales that have occurred.
 - When deriving Market Value, mass appraisal uses the median sale price of similar properties to establish the most probable price a home will sell for.
 - The *median* sale 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 a Market Area Contains

Geographic Scope:

- A market area is a geographical space, which is a physical space, including both natural and human-made features.

Competitive Forces:

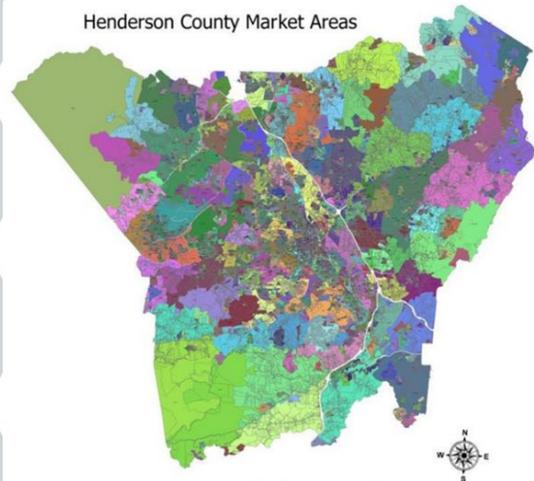
- It's defined by the area in which similar properties compete for tenants or buyers, meaning properties share similar value drivers.

Consistent Factors:

- The area is characterized by similar factors that influence property values, even if the properties themselves aren't identical.

Data for Valuation:

- It's the pool of comparable sales and other market data used to calibrate and test the mass appraisal models.



Sales Ratio

- The Sales Assessment Ratio (SAR) measures the level of assessment against the actual qualified sales that occur in the local market.
- The NC Department of Revenue (“DOR”) acts as the oversight agency for Assessors around the state. One of DOR’s responsibilities is to monitor the sales ratio.
- State Law provides that if the ratio drops below 85% or rises above 115%, then the County must conduct a Reappraisal by January 1 of the third year following notification from the Department of Revenue. (NCGS §105-286). Henderson County avoids this issue by conducting a Reappraisal every four years.
- In the year of Reappraisal, the Sales Ratio should be 100%.
- As of January 1, 2026, Henderson County’s current Sales Ratio is 86.995%.

Approved:

How are property values determined?

- (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.”
- The Assessor uses a “Mass Appraisal” approach to value property.
 - Uniform or similar properties are grouped together into “Market Areas” and valued to ensure fair and equitable values. Henderson County currently has 1,179 Market Areas.
 - Mass Appraisal costs much less than the typical fee appraisal and allows the Assessor to value the County’s many parcels in a relatively short period of time.
- Market value is determined by the most recent sales activity in the local real estate market.
 - Only arms-length transactions are used to measure market value. Short sales, related party transactions, foreclosures, multi-parcel sales or other types of sales that are not arms-length transactions are not used to measure market value.
 - Properties under construction will be appraised at the percentage of completion as of January 1, 2027.
 - The assessed value of a property may be different from the market value in instances where the property is enrolled in Tax Relief Programs or Present-Use Value Program such as agriculture, horticulture, forestry or wildlife conservation.
 - Property values can change during a non-reappraisal year due to physical changes that are made to the property. (NCGS §105-286-287)

When are New Values Available?

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

2027 NOTICE OF ASSESSED VALUE

Parcel(s) in NCES §105-286, all real property within the County has been reappraised. The Market Value included below represents 2026 for market value as of January 1, 2027. Market Value is based on studies of market conditions and is determined in accordance with NCGS §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 2027, which will become due on September 1, 2027.
- Should you disagree with the value included below, your appeal rights are outlined below.

DATE OF NOTICE	MARKET AREA	ADDRESS	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 90 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.
- Applicants 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, zoning statements, real estate listings, photographs and/or income and expense statements, that occurred prior to January 1, 2027.
- **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 152, Hendersonville, NC 28792.** It is not necessary for you to make a personal visit to our office. The action 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

NCES §105-277 provides three programs that allow for 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 \$34,824. The greater of 5% (5%) or 10% of the appraised value may be excluded. A deferred lien program is also available. Income from the exempt gross income from all sources other than gifts, inheritances received from a spouse, legal action, or legal decisions. In addition, a Disabled Veterans Exclusion Program is available upon certification by the Veterans Administration. If you feel you may qualify for one of the 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, 2027. Applications received after June 1, 2027 will be considered separately.

Chairman Lapsley asked how many parcels were tax-exempt. Tax Collector Luke Small reported that, of the 71,150 parcels, 2,400 (approximately 3%) are receiving exemptions, representing a value just under \$2 billion out of a total assessed value of \$25 billion.

What if I disagree with my value?

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

HENDERSON COUNTY ASSESSOR
202 N. Green Street, Ste. 102
Hendersonville, NC 28030-3027
<http://www.hendersoncounty.org>

2027 INFORMAL APPEAL FORM

PEAR CODE

DATE OF NOTICE	MARKET AREA	ADDRESS	PARCEL NUMBER	PROPERTY DESCRIPTION
MARKET VALUE	ASSESSED VALUE	ASSESSED 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 \$ _____
On or around 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/compute all that apply):
 Central Heating Central Air Conditioning Other: _____ Number of Employees: _____
Total Finished Area is _____ square feet:
 Basement Fully Finished Partially Finished Unfinished
 Deck 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 attach leases and other information 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, is true and complete.
Signature of Owner: _____ Date: _____

PLEASE INSURE THIS FORM IS FULLY COMPLETED. After completion, please return this form WITHIN 30 DAYS to the Assessor's Office at 200 North Green Street, Suite 102, Hendersonville, NC 28030. 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, 2027. If you have questions, please telephone the Assessor's Office at 828-697-4667. Please allow four to five weeks for your Informal Appeal to be processed.

Chairman Lapsley asked how many appeals had been filed. Ms. Hensley reported that there are currently 36 appeals, 28 of which have been resolved.

2027 Reappraisal General Timeline of Events

- **Q4 2025**
 - Parcel data cleanup
 - Setup reports and Teams tracking
 - Market Area Maintenance (PJ, Comp Markets)
 - Sales file cleanup
- **Q1 2026**
 - Sales file cleanup
 - Creation of reappraisal effective dates and market areas
 - Definition changes and additions for SOV
 - Cost analysis from permits and other sources for building SOV
 - SOV first Draft
 - Market area delineation
 - Parcel data cleanup on Reappraisal Records
 - Complete Measure and List
- **Q2 2026**
 - Commercial SOV
 - PUV SOV
 - SOV Second Draft
 - Training for Mass Appraisal
 - Preparation for Public Relations/Presentations
- **Q3 2026**
 - Mass Appraisal of Markets
 - Presentation of SOV to BOCC
- **Q4 2026**
 - Clean out queues
 - Public Hearing and Adoption of SOV to BOCC
 - Public Relations/Presentations
 - Preparation of notice templates
 - Preparation of Appeals processing
 - Final generation of Statistics
- **Q1 2027**
 - Public Relations/Presentations
 - All staff trainings on reappraisal taxpayer assistance
 - Mailing of Notices
 - Appeals management
- **Q2 2027**
 - Appeals Management
 - BOER Management

Approved:

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

COMMUNITY PARAMEDICS PROGRAM UPDATE

Jimmy Brissie and Mike Barnett provided an overview of the newly launched Community Paramedics Program.

Community Paramedic Program

- Program launched January 12th, 2026
- Hours of operation: Monday - Friday, 7:00 AM to 7:00 PM
- Two full-time community paramedics (additional staffed trained to fill-in)
- Patient populations:
 - EMS High-risk refusals
 - EMS Overdose patients
 - High-volume EMS utilizers
 - High-volume/high-risk (Fire Dept) assist invalid callers

Community Partners

- Blue Ridge Community College
- Area hospitals
- Department of Social Services
- Department of Strategic Behavioral Health
- Law enforcement agencies
- Local non-profit organizations

Program Statistics

As of February 12th:

- 50 patient contacts
- 7 patients currently enrolled
- 4 successfully completed CPP
- 6 pending patients



Approved:

Notable Successes

- Elderly, medically fragile patient
 - 8 911 calls in month prior to CP visit
 - Facilitated connection to VA services
 - Only 1 911 call in subsequent 27 days
- High frequency 911 caller
 - 10 911 calls in one month
 - Multiple diagnoses
 - Severe aversion to hospitals
 - Eventually agreed to ED evaluation
 - Placement in facility for further care



SOLE SOURCE OF ELECTION EQUIPMENT

The Board was requested to approve the proposal presented and authorize staff to proceed with the procurement of (5) ES&S DS200 Voting Tabulators via the sole source exceptions as allowed under N.C.G.S 163-165.8. As a sole source contract with State and County government, approval of this agreement by the Board of Commissioners was required.

The sole proposal was received from ES&S for a total pre-tax price of \$38,125. ES&S equipment is the only system currently owned and authorized to be utilized for County elections. As a result, the purchase of this equipment will ensure maintenance conformity, equipment interoperability, and standardized training and use by the public.

The funding for this purchase was approved in the FY2026 budget for capital equipment, in the amount of \$37,305, and contracted services in the amount of \$1,775.

Commissioner Franklin made the motion to accept the sole proposal from ES&S and authorize Henderson County staff to proceed with the purchase of (5) ES&S DS200 Voting Tabulators in the amount of \$38,125 pretax using the sole source exception as allowed under N.C.G.S 163-165.8. All voted in favor, and the motion carried.

NOMINATIONS AND APPOINTMENTS

1. Animal Services Committee – 2 vacs.

Commissioner McCall made the motion to nominate Dr. Carrie Carmen for reappointment to Seat #3 and Angela Prodrick for reappointment to Seat #6. All voted in favor, and the motion carried.

2. Etowah Sewer Advisory Committee – 1 vac.

Commissioner Egolf made the motion to nominate Cameron Baker for appointment to Seat #5. All voted in favor, and the motion carried.

3. Fletcher Planning & Zoning Board of Adjustment

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

Approved:

4. Henderson County Transportation Advisory Committee – 2 vacs.

Commissioner Franklin made the motion to nominate Beau Waddell for reappointment to Seat #4. All voted in favor, and the motion carried.

5. Hendersonville City Zoning Board of Adjustment – 2 vacs.

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

6. Nursing/Adult Care Home Community Advisory Committee – 14 vacs.

Chairman Lapsley made the motion to nominate David Smith for reappointment to Seat #10. All voted in favor, and the motion carried.

7. Recreation Advisory Board – 6 vacs.

Commissioner McCall made the motion to nominate Terry Maybin for reappointment to Seat #3, Robert Smith for reappointment to Seat #4, Katie Breckheimer for reappointment to Seat #5, Milton Butterworth III for reappointment to Seat #8, Philip Ellis for reappointment to Seat #12, and Tricia King for reappointment to Seat #13. All voted in favor, and the motion carried.

COMMISSIONER UPDATES

Chairman Lapsley and Commissioner Egolf had no updates.

Vice-Chair Edney mentioned the Mock Trial Competition recently held at the 95 Courthouse, noting that 10 different teams competed. He stated that the winning team will advance to the state competition and described the event as a great success.

Commissioner McCall shared that she serves on the Advisory Board for My Future NC, an organization focused on increasing educational attainment across North Carolina. Their goal is to have 2 million North Carolinians earn a certificate or degree by the year 2030. Currently, the state has reached 1.7 million toward that goal.

She also noted that the high school dropout rate has declined to 1.4%, which is below the state average. Additionally, 56.6% of the student population is pursuing postsecondary degrees.

Commissioner Franklin reported on discussions with the Library Board of Trustees regarding the development of a library in the Town of Fletcher. She would like Library Director Trina Rushing to present at the Board's March meeting. Ms. Franklin requested that staff contact the Town of Fletcher to schedule a meeting with Mark Bieberdorf and town council members to discuss next steps. John Mitchell suggested including the Friends of the Fletcher Library in these discussions.

GENERAL ASSEMBLY AND COUNTY MANAGER'S REPORT

John Mitchell provided a legislative update, noting the long session is ongoing and the short session will begin in April. He mentioned that the General Assembly was meeting today to discuss property tax reform. Furthermore, the Joint School Facilities Committee will meet tomorrow at 1:00 p.m. regarding the school bus garage and MRTS projects. In closing, Mitchell announced that the draft budget will be presented to the Board in May.

Motion: Vice-Chair Edney made the motion to go into Closed Session pursuant to NCGS

Approved:

143.318.11(a)(3)(4)&(5). All voted in favor, and the motion carried.

ADJOURN

Denisa A. Lauffer, Clerk to the Board

William G. Lapsley, Chairman

DRAFT

Approved: