

**STATE OF NORTH CAROLINA
MCDOWELL COUNTY
BOARD OF COMMISSIONERS
REGULAR SESSION – December 16, 2024**

Assembly

The McDowell County Board of Commissioners met in Regular Session on Monday, December 16, 2024, at 11:30 a.m., in the Commissioner’s Board Room, 69 N Main St., Marion, NC.

Members Present

Tony Brown, Chairman; Lynn Greene, Vice-Chair; Trisha Garner and David N. Walker

Members Absent

Patrick Ellis

Others Present

Ashley Wooten, County Manager; Sena A. Allison, Clerk to the Board; Tammy Wylie, Tax Assessor and Bobbie Sigmon; DSS Director

Call to Order

Chairman Brown called the meeting to order at 11:30 a.m.

Tax Items

Chairman Brown welcomed Tammy Wylie to address a taxpayers appeal of a Discovery. Ms. Wylie presented documents and spoke to the Board on the Ellis property, in which there is \$11,230.92 owed in unpaid taxes due to not reporting a structure on their land. She went over the time lines of the taxpayers mailed notices starting in 2019. The first mailing indicated the value of the property/land with no building or structure with the same detail on the notices sent every year following. In July of 2024 the Building Inspections office notified the Tax Assessors Department from an inquiry by the property owner (Ellis) to get a requested document needed by their mortgage company. The property appraiser visited the Ellis property to ensure there was a structure. Tax Assessor’s Office mailed the Discovery Letter to notify the owner of the taxes due, as it was identified the home was placed on the property in 2014, however discoveries can only be for 6 years.

The property owner filed a formal complaint letter citing the SECU has “Permit to Build” and “Certificate of Occupancy” documents filed with the surveys and tax information sheet. The Certificate of Occupancy is from the McDowell County Building Inspection Office and is dated 11/7/2014, signed by a previous building inspector.

Ms. Wylie disclosed, by the North Carolina General Statutes (NCGS), it is the duty of the owner of the taxable real property to list all structures with the Tax Assessor within the legal frame of time. With the owner receiving the notices every year, there was valid time to report a building or structure on the property. A brief discussion was held on the process to which the building inspectors handled filings in 2014 and how it is handled currently.

Commissioner Walker asked if the mortgage payment included the escrow of taxes and insurance, in which the owner stated yes. He then gave his opinion that staff is doing their rightful duties, however he was not in favor for the taxpayer to have to pay the back fees and the negligence should not lie totally on the Tax Department nor the taxpayer. Chairman Brown asked if the SECU had dropped the ball, in which Ms. Wylie answered it could have been looked at better by all parties but the Tax Department goes by what the NCGS states, as it is the sole responsibility of the taxpayer to list property. Vice Chair Greene stated he did agree with Commissioner Walker with having fallen through the cracks. Chairman Brown asked the property owner if they felt it fair to split the amount, in which the complainant answered no - as the series of mistakes that occurred during the process, along with claiming to never have received any notices that were sent every year.

Commissioner Walker made a motion to hold the property owner harmless and charge nothing. There was no second, in which the motion died.

Vice Chair Greene made a motion to split the amount owed with the taxpayer, with a second by Chairman Brown. The County Manager asked Ms. Wylie what recourse the taxpayer has if they do not agree with the Discovery, in which she stated the governing Board's decision is final, there is no other recourse. Chairman Brown withdrew his second and made a motion for the complainant to pay 30% of the owed taxes, with a second by Vice Chair Greene. By a vote of 3-1, the motion passed.

The County Manager moved to presenting the Board the appraisal contract with Pearson's Appraisal Service with the recommendation by the County attorney, to disallow the performance bond with a reduced contract cost.

Commissioner Walker made a motion to approve the contract as presented with the recommendation by the County attorney, with a second by Vice Chair Greene. By a vote of 4-0, the motion passed.

Mr. Wooten spoke to the Board of an appeal for the 2022 and 2023 tax years of a Discovery letter for the company SP&D on an apartment complex near the high school.

Vice Chair Greene made a motion to approve the adjustment, with a second by Commissioner Walker. By a vote of 4-0, the motion passed.

DSS Update

Ms. Sigmon spoke to the Board on past and upcoming activities the DSS Department has been performing with staff, foster children and adult services. Commissioner Walker asked if there were enough toys for the foster children, in which Ms. Sigmon answered there are more children coming in. Commissioner Walker told that Mercy Proof Ministries has reached out and can give toys, in which he will give the Director the contact information for them. She mentioned working with the schools for foster children's Christmas lists, where Chairman Brown gave

special thanks to MTCC during their contribution for the parade in Old Fort over the weekend. Ms. Sigmon spoke on the contributions made by Vanguard, Northwoods and Live Like Megan Foundation for assistance to the children and adult services.

The Director went over the MOU data with some corrections on the numbers, due to the struggle from the Hurricane. There has been a difficulty in finding all the families in the system who have been placed in different Counties and housing situations. This has been the case with other Counties as well.

Ms. Sigmon went over the November MOU data as; Child-Welfare – CPS Assessments 76% screened in performance; Child Welfare -Foster Care 21.3% and telling there are currently 94 children in foster care. She told 11 children came into foster care in November, with Commissioner Walker asking how many sibling groups in those findings and Ms. Sigmon answered 2. Vice Chair Greene asked if the sibling groups had been in prior custody, in which she answered they were new to foster care. There was a brief discussion on the theory of why the number of children has risen and the possibility of being Hurricane related. Commissioner Garner asked how many children have entered into custody since the middle of October until now along with how many re-entered and were adopted. The Director gave an estimate of 15-16, with the promise of getting the exact answer back to the Commissioner. Commissioner Walker gave the direction to encourage staff to focus on getting permanency to the children.

The MOU data continued with Adult Services remaining steady other than pending APS evaluations; Child Support Department has a new employee starting; Energy Programs opened up with the Low-Income Energy Assistance Program (LIEAP) App on December 1st, where the qualifications are senior adults, under a certain income limit. There is \$65,423.00 in LIEAP monies as of December 13th and will open to all persons after the first of the year who qualify with the income limit. She told there are 128 Crisis Intervention Program (CIP) Applications pending currently with \$35,408.00 left in those funds. Average is about \$500 for a family. Commissioner Walker specified to send no monies that may be left over in these programs back to the State and if there were monies outstanding, to send a circulation for people to apply. Ms. Sigmon noted several programs that are Federally funded have been cut back.

Ms. Sigmon reported McDowell County was allotted \$296,930.00, from the Utility Assistance-Disaster Recovery State Funds and will be available on January 15th. For persons to qualify, they have to be at the 60% of the States median income, and be required to show proof of the inability to pay their power bill, meter repair, reconnection costs, replacement circuit, fuel or oil repairs etc. due to a storm related issue. This is done at the DSS office, and she noted they were not given a limit requirement for each family, meaning the DSS can issue the amount as the need is established. For a need over \$1000.00 there is an approval process established for supervisors, and in some cases for approval by herself as the Director. If repairs are needed for the funds, they have to be completed within 45 of the application. Chairman Brown asked if they could lobby for more items to be covered, such as well testing, in which Ms. Sigmon stated she has asked about using the monies towards septic issues and wells with no approval. Mr. Wooten noted the Health Department is currently waiving testing fees for basic level testing on wells. The Chairman asked the County Manager if there was anything the County could do to assist in more than basic tests and allow relief to the citizens, in which Mr. Wooten said he would reach out to the Health Department Director for a discussion on this.

Ms. Sigmon spoke on rent assistance that was received in the amount of \$50,935.00, in which a one-time payment of \$856.00 can be given. The qualification limits are to be at 200% poverty level. Essential Services for Vulnerable Adults was given \$65,994.00 in funds and Child Welfare Essential Services was given \$128,095.00 in funds, for personal needs.

Lastly, Food and Nutrition Services are getting back to where the numbers should be after the DSNAP Program, DSS was able to distribute approximately \$7,034,000.00 into the community through many of the programs and she went over the vacancies within the DSS departments.

Administrative Items

Mr. Wooten addressed being asked by the City Manager for a request of the Board to contribute \$500.00 to the City of Marion, for the upcoming New Year's Eve Event.

Commissioner Walker made a motion to approve \$500.00 as requested by the City Manager, with a second by Vice Chair Greene. By a vote of 4-0, the motion passed.

Closed Session [NCGS 143-318.11 (a) (6)]

Commissioner Walker made a motion to go into close session at 12:43 p.m., with a second by Vice Chair Greene. By a vote of 4-0, the motion passed.

Vice Chair Greene made a motion to come out of closed session at 1:01 p.m., with a second by Commissioner Walker. By a vote of 4-0, the motion passed.

Adjournment

Vice Chair Greene made a motion to adjourn at 1:01 p.m, with a second by Commissioner Walker. By a vote of 4-0, the motion passed.

Attest:

Sena A. Allison
Clerk to the Board

Tony G. Brown
Chairman