

**STATE OF NORTH CAROLINA  
MCDOWELL COUNTY  
BOARD OF COMMISSIONERS  
REGULAR SESSION – October 20, 2025**

**Assembly**

The McDowell County Board of Commissioners met in Regular Session on Monday, October 20, 2025, in the Commissioners' Board Room, 69 N. Main Street, Marion, NC.

**Members Present**

Chairman, Tony Brown; Vice-Chair, Lynn Greene; Patrick Ellis, Trisha Garner, and David Walker

**Members Absent**

None

**Others Present**

Ashley Wooten, County Manager; Madalyn Robinson, Clerk to the Board; Fred Coats, County Attorney; Tammy Wylie, McDowell County Tax Assessor; Chrystal Sweatt, Mission Ministries Alliance, Executive Director;

**Tax Assessing Items**

Tammy Wylie, McDowell County Tax Assessor, presented the Tax Assessing Items. Three matters were presented to the board:

- Western North Carolina Community Health Services Late Exemption Application
- Quality Stone LLC Present Use Value Appeal
- Tew & Aldridge Appeal

Mrs. Wylie began with the Western North Carolina Community Health Services Late Exemption Application:

McDowell County's tax assessing Department was contacted in August by the CFO of the organization, and they were notified of the application deadline already expiring (deadline January 31<sup>st</sup>). The CFO of the organization was given the opportunity to send the application along with a letter explaining why the application was late, and this would be presented to the board. The application and letter were sent in, and the reason for the late application was listed as unforeseen circumstances. Unforeseen circumstances are not something the assessor's office would consider a definition for good cause. It is the County's Tax Assessing Office's opinion that there was a sufficient amount of time for someone to apply by the January 31 deadline. Mrs. Wylie relayed that their good cause, "unforeseen internal circumstances," is unfortunate but does not, in their opinion, represent a good cause. For real property late appeals due to missed deadlines, extenuating circumstances, or a property owner's lack of knowledge generally forfeit the right to appeal for that tax year. The Tax Assessor's Office

believes that a late application should be treated the same as a late appeal. Therefore, the County would not consider that the taxpayer has shown “good cause” for an untimely application. Mrs. Wylie presented the County’s recommendation that the application not be accepted for the 2025 tax year, but the exemption could be granted for the 2026 tax year. Vice-Chair Greene asked if the unforeseen circumstances referenced were explained further, and Mrs. Wylie noted that the 2024 application was not submitted due to unforeseen internal circumstances and the 2025 application was not submitted due to the CFO taking an unplanned personal leave that disrupted the normal administrative process.

Commissioner Walker made a motion to accept the recommendation from staff as presented, seconded by Vice-chair Greene. By a vote of 4-1, the motion passed.

Mrs. Wylie presented the Quality Stone LLC Present Use Value Appeal:

It is the County’s Tax Assessor’s Office’s Opinion that parcel 1705-00-45-9484 should be disqualified from the program per the PUV Program Manual, a business entity must have agriculture, horticulture or forestry as its principal business to qualify for present use value and their nature of business is rock quarry sales. As noted previously, the Tax Assessing Department has researched and provided the taxpayer with other ways of qualifying this tract for the PUV Program. Mrs. Wylie presented the County Tax Assessor’s opinion that they would not recommend that this parcel be approved for the PUV program at this time due to the nature of the business of Quality Stone LLC.

Mr. Wooten asked how Quality Stone LLC would qualify for this program based on the other acreage they have. Mrs. Wylie explained that they would need to put the other acreage in the same ownership name as the Quality Stone LLC acreage name.

Commissioner Walker made a motion to table the discussion for thirty days.

Mr. Wooten relayed that they applied for the PUV under the Quality Stone LLC entity, and they would need to apply for the PUV under a business entity that is in the forestry field or under personal ownership. Mrs. Wylie referred to Exhibit two, which explains the choices of ownerships they could qualify for the PUV program with. No parcels are currently in PUV. Before the end of December, the ownership would need to change so it could be recorded. Vice-Chairman Greene asked for the property owners to discuss with Mrs. Wylie on the steps that need to be taken to apply for the PUV program.

Commissioner Walker retracted the motion because there is no need to table the discussion due to the timeline discussed. Commissioner Walker made a motion to reject the 2025 appeal and accept the staff recommendation as presented, seconded by Commissioner Ellis. By a vote of 5-0, the motion passed.

Mrs. Wylie presented the Tew & Aldridge Appeal:

Mrs. Wylie stated that it is the County’s opinion that this would be considered a late appeal and not a refund based on clerical error. Mrs. Wylie noted that the NC law does not contain provisions for late appeals due to missed deadlines, extenuating circumstances, or a property owner's lack of knowledge. A missed deadline at any level of the process generally forfeits the right to appeal for that tax year. Mrs. Wylie referred to documents presented to the board regarding clerical error, these are “unintended mistakes” which are ordinarily apparent on the face of the instrument, such as transposed numbers or the addition of extra numbers, if

those numbers are on the face of the instrument. In this case, the square footage was entered as 28x44 vs 24x38 and would be called a judgment error under “normal” circumstances; however, the blueprint submitted indicated 28x44, so this was not an “unintended” error; it was entered as noted on the blueprint. Therefore, the County would consider that this was a late appeal and the appeal time had expired, but would not consider that this error was a clerical error. Mrs. Wylie presented that the County would not recommend that the taxpayer be granted a refund for the 2025 tax year.

On September 2<sup>nd</sup>, an email was received from the current owner, and corrections were made for 2026. Vice-chair Greene asked what was corrected and revised from building permits received. Corrections were done on September 2<sup>nd</sup>, 2025, for the 2026 year. The taxpayer can receive a refund for 2025, but no changes can be made retroactively. The value of the error is approximately \$74,000.

Commissioner Walker made a motion to grant the taxpayer the refund for the 2025 tax year and not hold the buyer of the home responsible for the mathematical error on made, seconded by Vice-chair Greene. This is not what the assessor recommends. By a motion of 5-0, the motion passed.

### **Mission Ministries Alliance Overview and Update**

Christal Sweatt, Executive Director of Mission Ministries Alliance, thanked the Board of Commissioners for the opportunity to speak and their continued service and leadership provided to the people of McDowell County. Ms. Sweatt recognized the staff, board, and community members supporting Mission Ministries in the room.

Ms. Sweatt relayed that over the past two years, she has worked to rebuild and restructure their organization, which has been a trusted partner with McDowell County since 1993. Ms. Sweatt referred to the pausing of the partnership with McDowell County a few years ago when plans to expand into Burke County were discussed. There are no longer any plans to expand outside of McDowell County, and their focus and funding remain one hundred percent local and serve McDowell County residents who are unhoused or in crisis. Over the past two years, Mission Ministries Alliance has worked to build internal infrastructure, strengthening financial systems and compliance capacity to prepare for long-term sustainability.

Mission Ministries has been working towards the strategic planning process (to be completed by the end of the year), including a roadmap for the relocation and expansion of the local men's shelter to better meet the community's needs. Ms. Sweatt referred to the impact handout provided to the board containing data about community impact. The number experiencing homelessness has increased since Helene. The need in this area exceeds the resources that Mission has. Mission Ministries provides support to the community and the County while keeping the community safe. Mission Ministries ask that the County partner with them to identify and support a location for the men's shelter and contribute to the cost of relocation. Mission Ministries Alliance requested to be reinstated into the County's budget as a partner in addressing homelessness, addiction, and community health. They also request that the Board of Commissioners recognize National Hunger and Homeless Awareness Week as the week before Thanksgiving and issue a proclamation to recognize the partnership between the two.

Vice-chair Greene stated his appreciation for Ms. Sweatt and asked if they could read the proclamation and adopt this at the next meeting. Chairman Brown asked about the typical

length of stay, and Ms. Sweatt stated that 6 months to a year is the time frame that people can remain at Mission Ministries. Mission Ministries is a low-barrier shelter, so they do have rules. Commissioner Walker explained that the budget process begins in January, and recommends applying to be included in the County's budget. Commissioner Walker thanked Mission Ministries for all they do. Commissioner Garner thanked Ms. Sweatt for her presentation and the work that Mission Ministries provides to the people of McDowell County.

### **Human Services/Social Services Operational Update**

Mr. Wooten presented the MOU Data. Mr. Wooten has received questions about the federal shutdown and how this impacts DSS. For right now, they are not seeing funds withheld from Raleigh, but they are starting to get notifications from NCDHHS from the Food Assistance Program. If the shutdown continues, there is no guarantee of food being loaded for November. It's important to make people aware of this now, and how this could impact people and community businesses.

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

Vice-chair Greene made a motion to go into closed session at 12:30 pm, seconded by Commissioner Walker. By a vote of 5-0, the motion passed.

Vice-Chair Greene made a motion to come out of closed session at 12:56 pm, seconded by Commissioner Ellis. By a vote of 5-0, the motion passed.

### **Adjournment**

Commissioner Ellis made a motion to adjourn at 12:57 pm, with a second by Vice-chair Greene. By a vote of 5-0, the motion passed.

Attest:

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Madalyn Robinson

Clerk to the Board

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Tony Brown

Chairman