

MEETING MINUTES

WATAUGA COUNTY BOARD OF COMMISSIONERS

Tuesday, November 18, 2025

The Watauga County Board of Commissioners held a regular meeting on Tuesday, November 18, 2025, at 5:30 P.M. in the Commissioners' Board Room located in the Watauga County Administration Building in Boone, North Carolina.

1. CALL REGULAR MEETING TO ORDER

Chairman Eggers called the meeting to order at 5:30 P.M. The following were present:

PRESENT: Braxton Eggers, Chairman
 Todd Castle, Vice-Chairman
 Emily Greene, Commissioner
 Tim Hodges, Commissioner
 Ronnie Marsh, Commissioner
 Nathan Miller, County Attorney
 Deron Geouque, County Manager
 Katie Hancock, Clerk to the Board

Commissioner Marsh offered the prayer and Commissioner Hodges led the Pledge of Allegiance.

2. APPROVAL OF MINUTES

Chairman Eggers presented the November 4, 2025, regular and closed session meeting minutes.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the November 4, 2025, regular meeting minutes as presented.

VOTE: Aye – 5
 Nay – 0

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the November 4, 2025, closed session minutes as presented.

VOTE: Aye – 5
 Nay – 0

3. APPROVAL OF AGENDA

Chairman Eggers called for additions or corrections to the November 18, 2025, agenda.

County Manager Geouque requested the following additions to Agenda Item 9:

- Item 9E: Boards and Commissions - *High Country RPO Rural Transportation Advisory Committee*
- Item 9G: Proposed Resolution Establishing the Sheriff's Salary

Additionally, Chairman Eggers requested that Mr. David Jackson, President/CEO of the Boone Area Chamber of Commerce, and Ms. Hannah Robinson Michael of NC Child be added as presenters for Agenda Item 5 – *Resolution in Support of Addressing the Accessibility and Affordability of Early Childhood Education in the State of North Carolina*.

Commissioner Greene, seconded by Commissioner Hodges, moved to approve the November 18, 2025, agenda as amended.

VOTE: Aye – 5
Nay – 0

4. PUBLIC COMMENT

- **Sally Gill Johnson**, a resident of the Stoney Fork community in the 5th District, spoke in support of fair elections. She stated that most citizens value fairness in the electoral process and expressed concern about any artificial adjustment of voting districts for the benefit of any political party. Ms. Johnson urged the Board to act in the best interest of all residents of the county.
- **Alana Baird**, a resident of the Meat Camp District, thanked the Board for their work. She noted increased traffic in the county since 2004, partly due to the student population, while also recognizing the economic value students bring. Ms. Baird expressed concern about appointing individuals who do not live in their districts and opposed the use of taxpayer funds for the current lawsuit. She questioned the 9.7% redistricting deviation and criticized Senator Ralph Hise for actions she believes disenfranchise voters. She encouraged the County to pursue mediation to resolve the matter.
- **Cathy Williamson**, a resident of Blowing Rock, asked that immigrants be added to the community prayer list. She expressed concern over increasingly divisive election practices and noted that Senator Hise's maps were rejected by 71% of voters in November. Ms. Williamson stated that voters can distinguish good policy from bad and cautioned that disregarding election outcomes undermines proper governance.
- **Tyler Brown**, a student at Appalachian State University and a voter in District 2, spoke regarding election integrity and county funding priorities. He urged the Board not to use what he described as unconstitutional maps proposed by Senator Hise and asked that taxpayer funds be directed instead toward supporting farmers, homeowners, schools, and local businesses.

- **Misty Mayfield**, a resident of Vilas, thanked the Board for the opportunity to speak. She stated that she was among the 71% of voters who supported the recent referendum and expressed concern that its outcome was being disregarded. Ms. Mayfield noted that Commissioner Marsh was elected with 60% of the vote and questioned why the will of 71% of voters would not be given equal consideration.
- **Kristen Ryberg**, a resident of District 4, thanked the Board for the opportunity to speak and commended them for serving the public interest. She expressed support for fair elections and fair maps, stating that the recent election was unconstitutional and violated the First and Fourteenth Amendments, preventing full and accurate representation. Ms. Ryberg urged the Board to prioritize the concerns of citizens over politics, noting that the County could set a positive example by doing so. She asked the Board to settle the lawsuit as soon as possible.

5. RESOLUTION IN SUPPORT OF ADDRESSING THE ACCESSIBILITY AND AFFORDABILITY OF EARLY CHILDHOOD EDUCATION IN THE STATE OF NORTH CAROLINA

David Jackson, President/CEO of the Boone Area Chamber of Commerce, provided an update on early childhood initiatives supported by the County's investment. He thanked the Board for their support and summarized activities of the Chamber Foundation and Watauga EDC related to early childhood education (ECE) as an economic development priority:

- **Pathways to Accreditation Program:** Leveraged \$60,000 County investment to secure \$50,000 in grant funding, fully funding the program for the coming year with curriculum enhancements.
- **Summer Childcare Assistance:** \$15,024 distributed across nine centers to support childcare workers; impact data will be shared with state legislators.
- **Holiday "Gift of Stabilization":** \$62,200 raised to support all 28 licensed centers, Watauga Afterschool, licensed PreK, and WYN students, helping centers stabilize and support families.
- **EXCEL NC Luncheon:** Scheduled December 3 to introduce a new program connecting business leaders to ECE priorities through economic development.

Hannah Robinson Michael of NC Child highlighted statewide and local childcare challenges, noting the loss of 100,000 parents from the workforce since 2019 creating an extensive economic impact. She emphasized that lack of affordable childcare limits hiring and retention, particularly for young mothers, and stressed the need for local government and business collaboration.

Chairman Eggers thanked both presenters for their ongoing work, describing their efforts as inspiring for the community.

Commissioner Hodges, seconded by Commissioner Greene, moved to adopt the resolution in support of addressing the accessibility and affordability of early childhood education in the State of North Carolina as presented.

VOTE: Aye – 5
Nay – 0

6. ORDINANCE TO REGULATE SOLICITATION

The Watauga County Sheriff's Office requested that the Board consider adopting an ordinance regulating solicitation. The proposed ordinance is intended to enhance public safety by reducing hazards to motorists and pedestrians. The Sheriff's Office noted that it frequently responds to complaints regarding individuals soliciting in roadways and along rights-of-way, which can create traffic hazards, crash risks, and welfare concerns. The ordinance was reviewed by the County Attorney.

County Attorney Miller noted that under N.C. General Statute § 153a-45, adoption requires a unanimous vote; if unanimous approval is not achieved, the ordinance may be brought back at a subsequent meeting for a majority vote. The ordinance was developed in partnership with the Town of Boone and is similar to measures implemented in Asheville and other areas.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to adopt the proposed ordinance regulating solicitation. Copies are attached for reference (see *Attachment A*).

VOTE: Aye – 5
Nay – 0

7. EMERGENCY SERVICES MATTERS

A. EMS Equipment Request

Juan Bowen, EMS Chief, requested approval to purchase emergency medical equipment for the upfit of the current and ordered EMS fleet. The request includes three (3) Power Load devices, eight (8) LUCAS devices, and seven (7) stair chairs at a total cost of \$438,411.78. Chief Bowen noted that the purchase will upgrade and outfit the new EMS trucks and that all equipment comes with a 100% warranty for the lifetime of the device. LUCAS devices typically last about five years, and stair chairs will provide enhanced patient transport capabilities.

In response to questions, Chief Bowen confirmed that this is the last major equipment purchase planned for the fleet and that ideally, there would be one device per truck. Funds for this purchase are available as part of the EMS capital project.

Commissioner Greene, seconded by Commissioner Hodges, moved to approve the purchase of three (3) Power Load devices, eight (8) LUCAS devices, and seven (7) stair chairs in the amount of \$438,411.78 from Stryker Sales, LLC.

VOTE: Aye – 5
Nay – 0

B. EMS Vehicle Request

Will Holt, Emergency Services Director, requested approval to purchase a vehicle for the EMS Chief at a total cost of \$66,936.90. The cost includes \$44,186.90 for the chassis from Parks Ford via the NCSA contract and \$22,750 for the upfit through ETA, the County's current upfitter for Emergency Services vehicles and half of the County's ambulances. Funds are available for this purchase as part of the EMS capital project. Mr. Holt noted that the vehicle upfit will allow Mr. Bowen to function fully as a paramedic.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the purchase of a vehicle for the EMS Chief from Parks Ford (chassis) and ETA (upfit) in the amount of \$66,936.90.

VOTE: Aye – 5
Nay – 0

C. Procurement of Equipment and Supplies for EMS Division

Juan Bowen, EMS Chief, requested approval to purchase equipment and supplies necessary for the operation of the EMS department at a total cost of \$98,084.59 from Bound Tree Medical. The purchase includes consumable items, such as medications, nasal cannulas, and bandaging supplies, as well as durable equipment, including suction units.

Vice-Chairman Castle asked about the quantity of supplies, and Chief Bowen explained that this bulk order is intended to carry them through the new fiscal year. County Manager Geouque noted that additional supplies obtained from Craig Sullivan, owner of Watauga Medics, Inc., would not expire.

Commissioner Hodges, seconded by Commissioner Greene, moved to approve the purchase of EMS equipment and supplies in the amount of \$98,084.59 from Bound Tree Medical.

VOTE: Aye – 5
Nay – 0

D. Procurement of NetClock Equipment

Will Holt, Emergency Services Director, requested approval to purchase NetClock equipment for the new Communications Center at a total cost of \$16,850.00. The NetClocks provide legally traceable time for the Communications Center and all agencies served. Funds for this purchase have been budgeted through the 911 Emergency Telephone Surcharge Fund as part of the capital project. Mr. Holt noted that this purchase is part of the spend-down approved at the previous Board meeting.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the purchase of NetClock equipment in the amount of \$16,850.00 from Mobile Communications America, Inc.

VOTE: Aye – 5
Nay – 0

8. TAX MATTERS

A. Monthly Collections Report

County Manager Geouque presented the October 2025 Monthly Collections Report on behalf of Mr. Tyler Rash, Tax Administrator. Copies are attached for reference (see *Attachment B*).

The report was presented for informational purposes only, and no Board action was required.

B. Refunds and Releases

Mr. Geouque also presented the October 2025 Refunds and Releases Report for Board approval, noting that the release report appears different this month due to an error in the tax software, which required the report to be generated using an alternate method. Copies are attached for reference (see *Attachment C*).

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to accept the October 2025 Refunds and Releases Report.

VOTE: Aye – 5
Nay – 0

9. MISCELLANEOUS ADMINISTRATIVE MATTERS

A. Change Order 11 for Emergency Services Facility

Greene Construction, Inc. submitted Change Order Request 11 for the Emergency Services Facility project to account for weather-related delays between August 1 and

August 30, 2025. Work was halted for 12 days due to wet conditions, exceeding the five-year August average of 8.4 days.

The contractor requested a four (4) calendar day extension, updating the contract completion date to April 3, 2026. This change order is for time only and does not affect project costs. County Manager Geouque noted the project is progressing quickly, with the roof expected to be completed within eight working days, weather permitting.

Commissioner Marsh, seconded by Commissioner Greene, moved to approve Change Order 11 to extend the contract completion date by four (4) days.

VOTE: Aye – 5
Nay – 0

B. Emergency Watershed Protection Engineering Services Selection

The County recently issued a Request for Qualifications (RFQ) for engineering services for the Emergency Watershed Protection (EWP) Program. Following review by the County Manager, Emergency Services Director, and Soil and Water Technician, staff recommended awarding contracts to Blue Ridge Environmental Consultants, P.A. and Brushy Fork Engineering Division, PLLC. A total of 54 potential waterway sites have been identified, with Brushy Fork covering the western portion of the County and Blue Ridge covering the eastern portion, approximately 27 sites each. The County reserves the right to reassign projects between firms or terminate any EWP projects not yet designed or bid.

County Manager Geouque noted that the government shutdown has delayed progress and that the County must initially fund projects, though reimbursement from the NRCS is expected. Chairman Eggers and Brian Bonville, technician with the Soil and Water Conservation, discussed prioritization based on need and project cost, which ranges from \$10,000 to \$300,000 for most sites. County Manager Geouque emphasized including contract provisions to address funding and approval uncertainties.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to approve the award of engineering services contracts for the EWP Program to Blue Ridge Environmental Consultants, P.A. and Brushy Fork Engineering Division, PLLC.

VOTE: Aye – 5
Nay – 0

C. Old Cove Creek Project Bid Award

The County solicited bids for the reconstruction of the Old Cove Creek facility, receiving three (3) bids. Greene Construction was identified as the lowest responsive

bidder at \$2,481,513, which includes a base bid of \$1,741,095 for like-for-like reconstruction and \$740,418 for proposed enhancements.

Proposed funding sources include \$500,000 from FEMA for the insurance deductible and up to \$1,000,000 from insurance proceeds, leaving a potential funding gap of \$981,513, contingent on receipt of FEMA and insurance funds. To address the shortfall, the County is pursuing supplemental funding through PARTF, OSBM, and TDA. Initial project funding would be provided through Cash Flow Loans from the North Carolina Department of State Treasury, with any remaining gap funded from the General Fund Balance if supplemental funding is not secured.

County Manager Geouque explained the base bid represents replacement of the prior facility, while alternates represent enhancements. He noted that work cannot begin until FEMA provides approval. Will Holt, Emergency Services Director, explained that FEMA's site inspection undervalued the project and noted that Hazard Mitigation was delayed during the government shutdown. Chairman Eggers and Commissioner Greene emphasized the need to inform the community about the delay and the reason work has not yet started.

Commissioner Hodges, seconded by Commissioner Marsh, moved to award the bid to Greene Construction in the amount of \$2,481,513, including the alternates.

VOTE: Aye – 5
Nay – 0

D. Budget Amendment

The Finance Office submitted a budget amendment to allocate Fiscal Year 2025 funding for the Sanitation Capital Reserve Fund in accordance with North Carolina Department of Environmental Quality (DEQ) requirements. The amendment transfers \$1,595 from Landfill Retained Earnings to the Capital Reserve Fund to meet annual reserve requirements. County Manager Geouque noted that the adjustment is made annually to account for inflation, as required by the state.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to approve the budget amendment as presented.

VOTE: Aye – 5
Nay – 0

E. Boards and Commissions

Valle Crucis Historic Preservation Commission

Mr. Geouque presented a request regarding the Valle Crucis Historic Preservation Commission. The terms of Mr. Scott Jensen and Mr. Pat Brown are expiring, and both

have expressed a desire to continue serving on the commission for a three-year term. Chairman Eggers noted that he felt confident in the reappointments.

Chairman Eggers, seconded by Vice-Chairman Castle, moved to reappoint Mr. Jensen and Mr. Brown to the Valle Crucis Historic Preservation Commission for three-year terms.

VOTE: Aye – 5
Nay – 0

Volunteer Application for Advisory Committees – Phillip Hardin

Mr. Geouque presented a volunteer application from Mr. Phillip Hardin of Banner Elk (Shawneehaw Township), expressing interest in serving on the Watauga County Board of Adjustment or the Watauga County Social Services Board. Mr. Hardin is currently the Economic Services Director for Buncombe County Health and Human Services and has 37 years of experience in social services, including serving as a Department of Social Services Director. He also served 12 years on the City of Asheville Board of Adjustment, including four years as Chair.

One alternate seat on the Watauga County Board of Adjustment is currently vacant, with a term expiring in November 2026. Chairman Eggers noted he had spoken with Mr. Hardin and was confident in his qualifications.

Chairman Eggers, seconded by Commissioner Greene, moved to appoint Mr. Phillip Hardin to the alternate position on the Board of Adjustment, with the term expiring in November 2026.

VOTE: Aye – 5
Nay – 0

F. Announcements

County Manager Geouque announced the following upcoming events:

- *Occupational Building Addition Ribbon Cutting – CCC&TI*
The Trustees of Caldwell Community College and Technical Institute have invited the Board of Commissioners to attend the ribbon cutting for the Occupational Building Addition on Thursday, November 20, 2025, at 2:00 P.M. on the Watauga Campus. An invitation was provided, and attendees are asked to RSVP by November 13, 2025.
- *Watauga County Employee Christmas Luncheon*
The Watauga County Employee Christmas Luncheon will be held on Tuesday, December 9, 2025, at Dan'l Boone Inn, with two seating times at 11:30 A.M. and 1:00 P.M. County Manager Geouque added that this event provides an opportunity for the Board to visit with County employees.

It was noted for the record that a majority of the Board may be present at these events, as well as at an upcoming Blue Ridge Energy event; however, no County business will be discussed at any of the gatherings.

G. Proposed Resolution Establishing the Sheriff's Salary

Mr. Geouque stated that, in accordance with N.C. General Statute §153A-92, the Board is required to establish the Sheriff's salary prior to the candidate filing period so that filing fees may be calculated. The proposed resolution sets the entry-level salary at \$120,902, consistent with the County's current pay plan.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to adopt the resolution setting the Sheriff's salary as presented.

VOTE: Aye – 5
Nay – 0

10. COMMISSIONER COMMENTS

- **Chairman Eggers** announced that Comeback Shack is hosting an event this evening in which 20% of proceeds will go toward paying off Watauga County Schools' lunch debt.

11. CLOSED SESSION

At 6:44 PM, Commissioner Marsh, seconded by Vice-Chairman Castle, moved to enter Closed Session pursuant to G.S. § 143-318.11(a)(3) to discuss matters protected by attorney-client privilege, including Case No. 5:25-cv-157, and pursuant to G.S. § 143-318.11(a)(5) to consider matters related to the acquisition of real property.

VOTE: Aye – 5
Nay – 0

At 7:47 PM, Vice-Chairman Castle, seconded by Chairman Eggers, moved to resume the open meeting.

VOTE: Aye – 5
Nay – 0

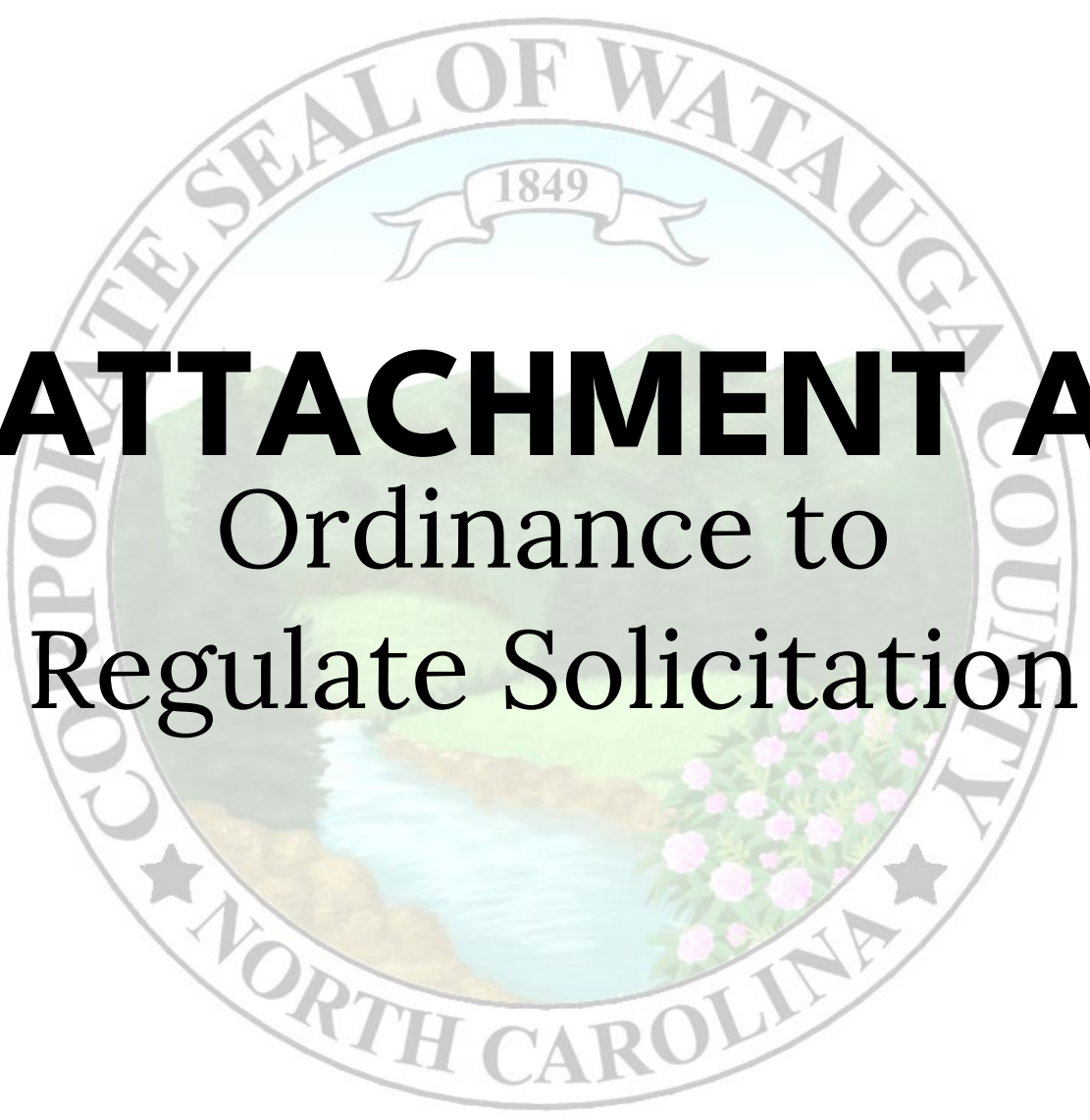
12. ADJOURN

At 7:48 PM, Chairman Eggers, seconded by Commissioner Marsh, moved to adjourn the meeting.

VOTE: Aye – 5
Nay – 0

Braxton Eggers, Chairman

ATTEST: Katie Hancock, Clerk to the Board



ATTACHMENT A

Ordinance to Regulate Solicitation

NORTH CAROLINA

WATAUGA COUNTY

ORDINANCE TO REGULATE SOLICITATION

Article I. Purpose

WHEREAS, the Board of Commissioners for the County of Watauga, North Carolina wishes to prevent fraud and crime upon its citizens and those visiting and working in Watauga County.

WHEREAS, the Board of Commissioners for the County of Watauga, North Carolina wishes to preserve free speech for all persons;

WHEREAS, the Board of Commissioners for the County of Watauga, North Carolina wishes to narrowly tailor this Ordinance to prevent fraud and crime, and not to suppress constitutionally protected speech;

WHEREAS, the Board of Commissioners for the County of Watauga, North Carolina wishes to promote health, safety, and general welfare of its citizens;

NOW THEREFORE, the Board of Commissioners for the County of Watauga, North Carolina hereby adopts the following ordinance:

Article II. Authority

This Ordinance is enacted pursuant to the powers granted to Watauga County by North Carolina General Stat. 153A-121 and 153A-123

Article III. Jurisdiction

Pursuant to North Carolina Gen. Stat. 153A-122, This Ordinance shall apply to all areas of unincorporated Watauga County North Carolina which are not within the corporate limits of any municipality.

Article IV. Definitions

(A) **To beg, panhandle, or solicit contributions** shall be defined to include, without limitation, the spoken, written, or printed word or such other acts as are conducted in furtherance of the purpose of obtaining contributions;

(B) **Accosting another person** shall be defined as approaching or speaking to someone in such a manner as would cause a reasonable person to fear imminent bodily harm or the commission of a criminal act or damage to property in his immediate possession;

(C) **Intimidate another person** shall be defined as acting in such a way as would cause a reasonable person to fear bodily harm and therefore to do something he or she would not otherwise have done;

(D) **Forcing oneself upon the company of another person** shall be defined as:

(i) Continuing to request or solicit contributions in close proximity to the person addressed after that person has responded negatively;

(ii) Blocking the passage of the person addressed; or

(iii) Otherwise engaging in conduct which reasonably could be understood as intended to force a person to accede to demands.

(E) **Public place** shall be defined to include streets, highways, and roadways (including the shoulders and medians), sidewalks, alleys, and other public property, as well as county-owned and county-controlled property and private property open to the public unless permission to solicit has been obtained from the county or from the property owner or other person in authority.

(F) **Vocal appeal** shall be defined as begging, panhandling, or solicitation of contributions by spoken word or other verbal request.

(G) **Direct written appeal** shall be defined as begging, panhandling, or solicitation by handing to a person or attempting to hand to a person a written solicitation for immediate contributions.

(H) **Nighttime** shall be defined as the time from dusk to dawn.

(I) **Ordinance** The Watauga County Ordinance to Regulate Solicitation.

Article V

It shall be unlawful for any person to engage in begging, panhandling or soliciting within Watauga County or to engage in any begging, panhandling or soliciting, whether by a vocal appeal or direct written appeal:

(A) Within 20 Feet of view of an outside automated teller machine (ATM);

(B) While standing, walking or sitting on any public space, public street, highway or other public roadway; the shoulder or curb of a street, highway or other roadway; the median of a street, highway or other public roadway; or from any other place where the target of begging, panhandling or soliciting is a person(s) in a motor vehicle; or

(C) In a public place in a manner so as to intimidate another person or by accosting another person, or by forcing oneself upon the company of another person.

(D) In a public place by vocal appeal or direct written appeal during nighttime.

(E) Under the Influence of Drugs and or Alcohol.

Article VI

Penalty; Any person who violates this ordinance shall be guilty of a **Class 3 misdemeanor**; North Carolina Gen. Stat. 153A-123

Article VII

Severability

Should any portion of this Ordinance be declared invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance.

ADOPTED this 18th day of November, 2025.

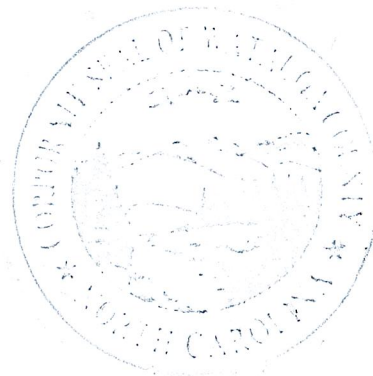


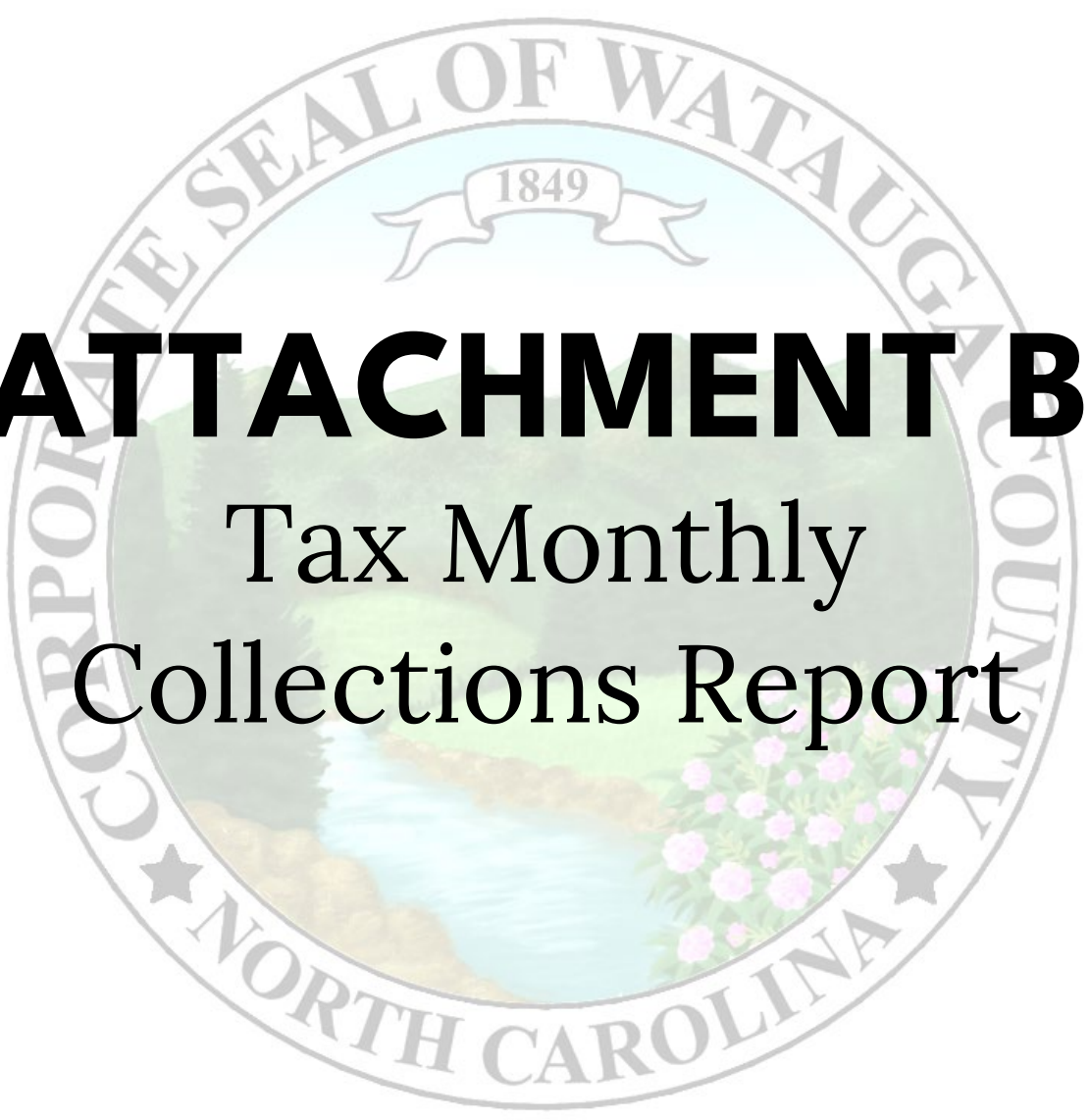
Braxton Eggers, Chairman
Watauga County Board of Commissioners

ATTEST:



Katie Hancock, Clerk to the Board



The seal of Watauga County, North Carolina, is a circular emblem. It features a central landscape with a river, green hills, and a field of pink flowers. A banner at the top of the seal displays the year "1849". The outer ring of the seal contains the text "CORPORATE SEAL OF WATAUGA COUNTY" at the top and "NORTH CAROLINA" at the bottom, separated by two stars.

ATTACHMENT B

Tax Monthly Collections Report

Monthly Collections Report

Watauga County

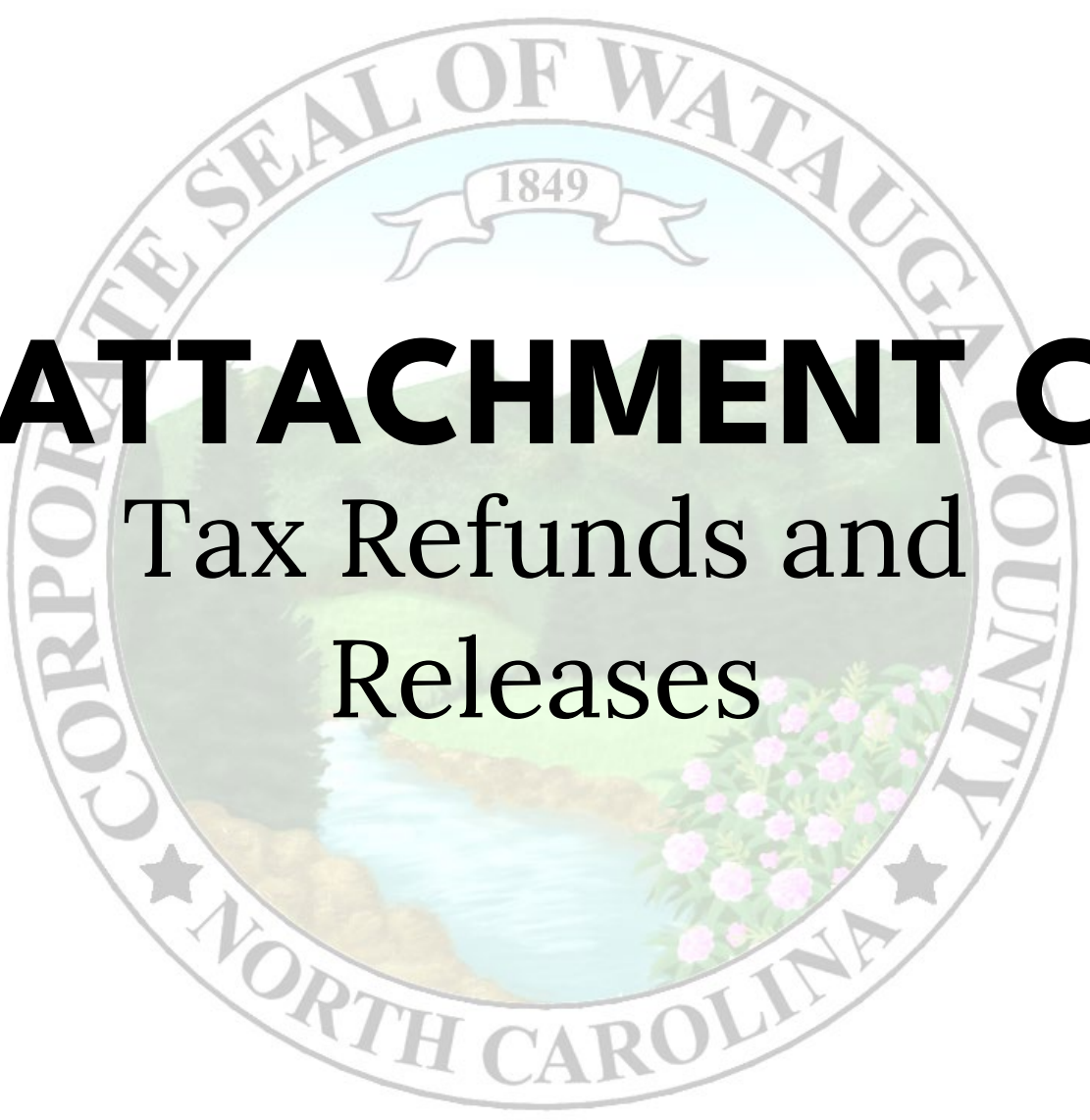
Bank deposits of the following amounts have been made and credited to the account of Watauga County. The reported totals do not include small shortages and overages reported to the Watauga County Finance Officer

Monthly Report October 2025

	<u>Current Month</u> <u>Collections</u>	<u>Current FY</u> <u>Collections</u>	<u>Current FY</u> <u>Percentage</u>	<u>Previous FY</u> <u>Percentage</u>
<u>General County</u>				
Taxes 2025	9,190,029.87	9,816,910.59	21.78%	24.54%
Prior Year Taxes	93,691.11	251,024.02		
Solid Waste User Fees	698,915.01	759,387.56	19.59%	22.31%
Total County Funds	\$9,982,635.99	\$10,827,322.17		
<u>Fire Districts</u>				
Foscoe Fire	177,511.68	187,425.92	26.34%	28.75%
Boone Fire	255,966.94	276,043.20	20.20%	21.65%
Fall Creek Service Dist.	1,789.28	2,085.43	14.51%	20.31%
Beaver Dam Fire	26,230.88	28,055.48	19.44%	27.72%
Stewart Simmons Fire	115,598.48	118,945.83	25.45%	28.51%
Zionville Fire	29,010.53	32,209.53	19.79%	20.66%
Cove Creek Fire	72,447.29	79,633.87	21.77%	21.12%
Shawneehaw Fire	44,426.68	49,612.82	28.66%	29.02%
Meat Camp Fire	54,490.09	59,991.39	18.07%	19.61%
Deep Gap Fire	50,984.93	55,494.49	19.05%	21.15%
Todd Fire	22,443.18	23,470.43	29.24%	27.97%
Blowing Rock Fire	188,140.61	199,428.27	26.55%	29.26%
M.C. Creston Fire	1,522.13	1,594.48	20.21%	18.46%
Foscoe Service District	21,641.31	23,937.23	21.52%	22.05%
Beech Mtn. Service Dist.	428.05	428.05	14.84%	17.65%
Cove Creek Service Dist.	53.65	53.65	15.94%	10.83%
Shawneehaw Service Dist	1,623.67	2,166.14	24.40%	21.94%
Total Fire Districts	1,064,309.38	1,140,576.21		
<u>Towns</u>				
Boone	1,394,258.83	1,506,945.35	15.62%	22.14%
Municipal Services	20,646.98	23,175.23	7.73%	27.50%
Total Town Taxes	\$1,414,905.81	\$1,530,120.58		
Total Amount Collected	\$12,461,851.18	\$13,498,018.96		

Begonia Horick Tax Collections Director

Lyle Rask Tax Administrator



ATTACHMENT C

Tax Refunds and Releases

Cat	Year	Bill	Adjustment	Activity	Amount	Customer Name 1	Entry Date	Reason
PP	2025	968	12281	Abatement	(\$4,200.30)	BLUE RIDGE AVIATION HOLDINGS LLC	10/14/2025	REL
PP	2025	1158	12238	Abatement	(\$9.09)	JACKSON FAMILY PROPERTIES LLC	10/03/2025	REL
PP	2025	2279	12240	Abatement	(\$8.81)	HARTLEY'S INTERIORS	10/06/2025	REL
PP	2025	3210	12295	Abatement	(\$3.71)	BLOWING ROCK SELF STORAGE LLC	10/16/2025	REF
RE	2024	5313	12220	Abatement	(\$612.55)	DEPARTMENT OF TRANSPORTATION	10/02/2025	REL
RE	2024	14342	12301	Abatement	(\$2,263.93)	LALLY, NABEL	10/22/2025	REL
RE	2024	25767	12258	Abatement	(\$205.74)	AYCOCK, WILLIAM C.	10/08/2025	REF
RE	2024	1000014	12204	Abatement	(\$315.38)	DENNIS CREEK LLC	10/01/2025	REL
RE	2025	8584	12321	Abatement	(\$1,378.53)	MANTOOTH PROPERTIES, LLC	10/30/2025	REL
RE	2025	8587	12322	Abatement	(\$596.53)	MANTOOTH PROPERTIES, LLC	10/30/2025	REL
RE	2025	8591	12323	Abatement	(\$52.62)	UNKNOWN TAXPAYER	10/30/2025	REL
RE	2025	8592	12324	Abatement	(\$2,175.25)	MANTOOTH PROPERTIES, LLC	10/30/2025	REL
RE	2025	8918	12211	Abatement	(\$50.78)	FULLER, TERESA LORRAINE, TRUSTEE	10/01/2025	REL
RE	2025	12707	12241	Abatement	(\$9,877.12)	J3M, LLC	10/07/2025	REL
RE	2025	15523	12237	Abatement	(\$192.71)	ANN SUSAN KAMONS	10/03/2025	REL
RE	2025	15955	12297	Abatement	(\$538.37)	ISACKSON-ROJAS, AMY	10/21/2025	REL
RE	2025	17228	12290	Abatement	(\$34.67)	DJA PROPERTIES, LLC	10/15/2025	REL
RE	2025	17638	12294	Abatement	(\$950.73)	COMBS, WILLA MAE MOODY	10/15/2025	REL
RE	2025	17639	12293	Abatement	(\$426.33)	CRAIG, NATHAN	10/15/2025	REL
RE	2025	17647	12292	Abatement	(\$426.33)	COMBS, JEANICE MAE	10/15/2025	REL
RE	2025	19088	12326	Abatement	(\$62.65)	PERKINS, PETER A	10/31/2025	REL
RE	2025	19089	12325	Abatement	(\$778.03)	PERKINS, PERCY JR	10/31/2025	REL
RE	2025	20202	12327	Abatement	(\$35.62)	TOOMEY, VINCENT P. JR.	10/31/2025	REL
RE	2025	20586	12236	Abatement	(\$873.45)	VINES, BOB AND WANDA	10/03/2025	REL
RE	2025	20593	12219	Abatement	(\$1,996.22)	SHOOK, RICHARD BRIAN	10/02/2025	REL
RE	2025	20596	12218	Abatement	(\$924.78)	LUNCEFORD, BOBBY RAY	10/02/2025	REL
RE	2025	21013	12242	Abatement	(\$550.71)	GREENE, JAMES C.	10/07/2025	REL
RE	2025	21043	12268	Abatement	(\$1,384.23)	NORRIS, CLARA W	10/09/2025	REL
RE	2025	21278	12298	Abatement	(\$1,208.88)	LALLY, NABEL	10/21/2025	REL
RE	2025	21935	12291	Abatement	(\$115.00)	HARMON, BILL J LIFE ESTATE	10/15/2025	REL
RE	2025	22843	12247	Abatement	(\$35,066.69)	VALLE CRUCIS MISSION SCHOOL	10/07/2025	REL
RE	2025	22900	12246	Abatement	(\$258.34)	VALLE CRUCIS MISSION SCHOOL	10/07/2025	REL
RE	2025	23395	12259	Abatement	(\$1,120.38)	PIONEER MOUNTAIN HOLDINGS, LLC	10/08/2025	REL
RE	2025	23426	12267	Abatement	(\$2,034.49)	MCGUIRE, MARK D.	10/09/2025	REL
RE	2025	24262	12262	Abatement	(\$1,330.87)	BEASLEY, VIRGINIA LEIGH	10/09/2025	REL
RE	2025	24742	12296	Abatement	(\$1,583.69)	TENNANT, JAMES L	10/21/2025	REL

RE	2025	26521	12299 Abatement	(\$146.46) SMALL, PRINCESS E.	10/21/2025 REL
RE	2025	26601	12245 Abatement	(\$715.58) RIVERA, JANICE E	10/07/2025 REL
RE	2025	26607	12243 Abatement	(\$66.24) RIVERA, JANICE E	10/07/2025 REL
RE	2025	27182	12256 Abatement	(\$1,038.68) CRITCHER, RODNEY, TRUSTEE	10/08/2025 REL
RE	2025	27581	12216 Abatement	(\$113.78) DEPARTMENT OF TRANSPORTATION	10/02/2025 REL
RE	2025	27772	12270 Abatement	(\$1,193.72) DALTON, SCOTTY GREY	10/09/2025 REL
RE	2025	29150	12304 Abatement	(\$498.82) COOK, JEFFERY DALE	10/28/2025 REL
RE	2025	30027	12271 Abatement	(\$248.77) REPLOGLE, MICHAEL R, TRUSTEE	10/10/2025 REL
RE	2025	30028	12279 Abatement	(\$3,777.52) REPLOGLE, MICHAEL R, TRUSTEE	10/13/2025 REL
RE	2025	30796	12266 Abatement	(\$4,152.53) CWBR1150, LLC	10/09/2025 REL
RE	2025	31081	12265 Abatement	(\$8,834.21) CWBR1150, LLC	10/09/2025 REL
RE	2025	31083	12250 Abatement	(\$2,208.83) CWBR1150, LLC	10/07/2025 REL
RE	2025	32446	12282 Abatement	(\$2,540.39) ABERNETHY, ROBERT C	10/14/2025 REL
RE	2025	32476	12223 Abatement	(\$1,159.31) NORRIS, JEFFERSON LAWRENCE, JR	10/02/2025 REL
RE	2025	32477	12222 Abatement	(\$31.16) NORRIS, JEFFERSON LAWRENCE, JR	10/02/2025 REL
RE	2025	32523	12221 Abatement	(\$61.37) NORRIS, JEFFERSON LAWRENCE, JR	10/02/2025 REL
RE	2025	32789	12257 Abatement	(\$115.00) AYCOCK, WILLIAM C.	10/08/2025 REL
RE	2025	33220	12203 Abatement	(\$3,533.30) THE COTTAGES OF BLOWING ROCK, LLC	10/01/2025 REL
RE	2025	33494	12244 Abatement	(\$3,111.11) LAWRENCE, MARGARET SCOTT	10/07/2025 REL
RE	2025	34217	12280 Abatement	(\$3,323.96) BUTLER, WILLIAM O JR	10/13/2025 REL
RE	2025	37843	12300 Abatement	(\$81.65) DAVIS, JONATHAN ANTHONY	10/22/2025 REL
RE	2025	39978	12201 Abatement	(\$1,396.80) KWEST, LLC	10/01/2025 REL
RE	2025	40024	12208 Abatement	(\$1,445.31) BRADEN, BRIAN D.	10/01/2025 REL
RE	2025	40131	12202 Abatement	(\$802.78) ROEMER, JON H, TRUSTEE	10/01/2025 REL
RE	2025	40457	12276 Abatement	(\$60.45) BURKE, CHRIS	10/13/2025 REL
RE	2025	40458	12277 Abatement	(\$2,479.41) BURKE, CHRIS	10/13/2025 REL
RE	2025	40459	12278 Abatement	(\$68.92) BURKE, CHRIS	10/13/2025 REL
RE	2025	40466	12206 Abatement	(\$1,445.31) BRADEN, BRIAN D.	10/01/2025 REL
RE	2025	40481	12207 Abatement	(\$1,445.31) BRADEN, BRIAN D.	10/01/2025 REL
RE	2025	42254	12217 Abatement	(\$12,119.72) SPA PROPERTIES I, LLC	10/02/2025 REL
RE	2025	43361	12233 Abatement	(\$2,421.93) WILSON, TRAVIS	10/03/2025 REL
RE	2025	43363	12232 Abatement	(\$7.90) WILSON, TRAVIS G	10/03/2025 REL
RE	2025	43371	12231 Abatement	(\$7.90) WILSON, TRAVIS G	10/03/2025 REL
RE	2025	44237	12288 Abatement	(\$1,645.51) RICHARDS, WILLIAM DAVID, TRUSTEE	10/15/2025 REL
RE	2025	44238	12287 Abatement	(\$62.93) RICHARDS, WILLIAM DAVID, TRUSTEE	10/15/2025 REL
RE	2025	44311	12273 Abatement	(\$66.24) BUTLER, TERRY M	10/10/2025 REL
RE	2025	44356	12274 Abatement	(\$90.16) BUTLER, TERRY M	10/10/2025 REL

RE	2025	44845	12275 Abatement	(\$97.89) HROZENCIK, ROBERT	10/10/2025 REF
RE	2025	45220	12230 Abatement	(\$7,304.57) DAN'L BOONE INN OF BOONE INC	10/03/2025 REL
RE	2025	46346	12305 Abatement	(\$980.91) HARRIS, FRANK C	10/28/2025 REL
RE	2025	46349	12306 Abatement	(\$980.91) COLLYER DAVIDSON I, LLC	10/28/2025 REL
RE	2025	46352	12307 Abatement	(\$1,026.14) COLLYER DAVIDSON I, LLC	10/28/2025 REL
RE	2025	46355	12308 Abatement	(\$980.91) HARRIS, FRANK C	10/28/2025 REL
RE	2025	46358	12309 Abatement	(\$980.91) SMITH, ROBERT WILLIAM	10/28/2025 REL
RE	2025	46361	12310 Abatement	(\$990.96) PERSIN, RICHARD A.	10/28/2025 REL
RE	2025	46364	12311 Abatement	(\$980.91) PIEDRA, ASTRID	10/28/2025 REL
RE	2025	46367	12312 Abatement	(\$980.91) PETERSILIE, NATALIE BETH	10/28/2025 REL
RE	2025	46370	12320 Abatement	(\$980.91) JCL HOLDING COMPANY, LLC - SERIES OI	10/29/2025 REF
RE	2025	46373	12313 Abatement	(\$1,005.32) SKET, ROBERT	10/29/2025 REL
RE	2025	46376	12314 Abatement	(\$990.96) BROWN, JOSHUA R	10/29/2025 REL
RE	2025	46379	12315 Abatement	(\$980.91) T&T ENTERPRISES OF BOONE LLC	10/29/2025 REL
RE	2025	46382	12316 Abatement	(\$980.91) T&T ENTERPRISES OF BOONE LLC	10/29/2025 REL
RE	2025	46385	12317 Abatement	(\$980.91) BIRCH ROAD PROPERTIES INC	10/29/2025 REL
RE	2025	46388	12318 Abatement	(\$980.91) COLLYER DAVIDSON I, LLC	10/29/2025 REL
RE	2025	46394	12319 Abatement	(\$980.91) SUMPTER, WILL T.	10/29/2025 REL
RE	2025	47231	12285 Abatement	(\$3,394.05) BLUE RIDGE TOURIST COURT, LLC	10/15/2025 REL
RE	2025	47235	12286 Abatement	(\$715.84) BLUE RIDGE TOURIST COURT, LLC	10/15/2025 REL
RE	2025	47603	12210 Abatement	(\$690.98) BOONE UNITED METHODIST CHURCH, I	10/01/2025 REL
RE	2025	47792	12226 Abatement	(\$1,433.54) MILLER, GEORGIA C	10/02/2025 REL
RE	2025	47794	12225 Abatement	(\$139.10) MILLER, GEORGIA C	10/02/2025 REL
RE	2025	48799	12254 Abatement	(\$69.18) SANTANA, JEREMY D.	10/08/2025 REL
RE	2025	48837	12253 Abatement	(\$72.86) SANTANA, JEREMY D.	10/08/2025 REL
RE	2025	49571	12229 Abatement	(\$2,472.22) ROY MILLER LIFE ESTATE	10/03/2025 REL
RE	2025	49709	12224 Abatement	(\$371.68) GREER, EDITH	10/02/2025 REL
RE	2025	50153	12215 Abatement	(\$210.92) DEPARTMENT OF TRANSPORTATION	10/02/2025 REL
RE	2025	50869	12255 Abatement	(\$114.16) WILLIS, WILL JACKSON	10/08/2025 REL
RE	2025	50871	12252 Abatement	(\$906.53) WILLIS, WILL	10/08/2025 REL
RE	2025	51308	12272 Abatement	(\$76.73) MCLENITHAN, PATRICK L	10/10/2025 REL
RE	2025	51311	12227 Abatement	(\$114.53) MCLENITHAN, PATRICK L	10/02/2025 REL
RE	2025	51653	12248 Abatement	(\$2,366.06) COMBS, J PAUL	10/07/2025 REL
RE	2025	51654	12249 Abatement	(\$571.14) COMBS, J PAUL	10/07/2025 REL
RE	2025	51709	12228 Abatement	(\$440.50) LATENDRESSE, JAMES J.	10/02/2025 REL
RE	2025	53359	12261 Abatement	(\$104.51) HOLLARS, GLENNA S AND AC	10/08/2025 REL
RE	2025	53360	12260 Abatement	(\$1,740.09) HOLLAR, GLENNA M	10/08/2025 REL

RE	2025	53572	12205 Abatement	(\$463.68) TIDWELL, EDGAR	10/01/2025 REL
RE	2025	54492	12209 Abatement	(\$747.31) CLEVINGER, THEODORE M	10/01/2025 REL
RE	2025	56515	12289 Abatement	(\$374.62) GREENE, STEVE, TRUSTEE	10/15/2025 REL
RE	2025	56590	12269 Abatement	(\$4.78) THE 2012 RICHARD WAYNE COOK LIVIN	10/09/2025 REL
RE	2025	1000030	12263 Abatement	(\$1,766.49) CWBR1150, LLC	10/09/2025 REL
RE	2025	1000031	12264 Abatement	(\$2,153.50) CWBR1150, LLC	10/09/2025 REL
PP	2025	1786	12234 Abatement	(\$2,226.00) EMBER HOSPITALITY GROUP LLC	10/03/2025 REL
RE	2025	22799	12251 Abatement	(\$402.58) CAMPBELL, MITCHELL	10/07/2025 ADJ
RE	2025	29146	12214 Abatement	(\$165.60) ELLIS, TERRY LEN (LIFE ESTATE)	10/02/2025 ADJ
RE	2025	50501	12239 Abatement	(\$115.00) NORRIS, MARTHA GRAGG	10/03/2025 ADJ
PP	2019	3766	12284 Abatement	(\$151.95) HAYES, TODD	10/15/2025 REL
PP	2025	977	12235 Abatement	(\$122.90) GARLOCK, MICHAEL	10/03/2025 ADJ
PP	2025	1384	12212 Abatement	(\$122.10) SANCHEZ, FRANCISCO	10/01/2025 REL
PP	2025	1690	12283 Abatement	(\$134.03) MOORE, CHARLES W.	10/15/2025 REL
PP	2025	1995	12213 Abatement	(\$125.06) KELLER, HAROLD	10/02/2025 ADJ
PP	2025	2060	12302 Abatement	(\$4.05) RITCHIE, CLEO BRISON	10/27/2025 REL
PP	2025	3059	12303 Abatement	(\$154.43) DURDEN, CAROLYN	10/27/2025 REL

TOTAL (\$184,587.94)