

MEETING MINUTES

WATAUGA COUNTY BOARD OF COMMISSIONERS

Tuesday, April 21, 2026

The Watauga County Board of Commissioners held a regular meeting on Tuesday, April 21, 2026, 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
 Madison Mathis, Clerk to the Board

[Clerk's Note: Commissioner Hodges arrived to the meeting at 5:34 p.m.]

Commissioner Marsh offered the prayer and Vice-Chairman Castle led the Pledge of Allegiance.

2. APPROVAL OF MINUTES

Chairman Eggers presented the March 17, 2026, regular meeting and closed session minutes.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the March 17, 2026, regular meeting minutes as presented.

VOTE: Aye – 5
 Nay – 0

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the March 17, 2026, closed session minutes as presented.

VOTE: Aye – 5
 Nay – 0

3. APPROVAL OF AGENDA

Chairman Eggers called for additions or corrections to the April 21, 2026, agenda.

There were no additions or corrections.

Commissioner Greene, seconded by Commissioner Marsh, moved to approve the April 21, 2026, agenda as presented.

VOTE: Aye – 5
Nay – 0

4. PUBLIC COMMENT

The following people spoke during public comment:

- **Terry Oldham** – Expressed appreciation to the commissioners for continuing to address policies and issues despite challenges.
- **Heather Reaves** – Resident of Foothills Drive raised concerns about a nearby student housing development, including construction dust, erosion, and impacts on neighbors who rely on open windows for ventilation. Asked whether ordinances address these issues and suggested reviewing county zoning for high-density developments. Noted Planning & Inspections involvement.
- **Tyler Brown** – Spoke regarding the lawsuit over Watauga County voting maps and support for upholding the 2025 referendum.

5. PUBLIC HEARING TO ALLOW CITIZEN COMMENT ON DATA CENTERS IN WATAUGA COUNTY

Chairman Eggers stated that a public hearing was scheduled to allow citizen comment on data centers in Watauga County. The Planning Board and staff will work in coordination with county partners—including utilities, the North Carolina Department of Environmental Quality (NCDEQ), the Division of Water Resources (DWR), the UNC School of Government, and the County Attorney—to develop appropriate standards for data centers within the High Impact Land Use (HILU) Ordinance, during the moratorium period.

Commissioner Marsh, seconded by Commissioner Greene, moved to open the public hearing.

VOTE: Aye – 5

Nay – 0

The following people spoke during the public hearing:

- **Cindy Darcy** – Raised concerns about Watauga County as a water-stressed area, emphasizing resource protection, noise, and environmental impacts; requested consideration of a one-year moratorium and appropriate zoning ordinances.
- **Allison Blanks** – Noted experience in data center design; supported a moratorium to allow time for county planning and preparation.
- **Annie Woodford** – Supported a moratorium on data center construction and recommended high-impact land use policies to regulate such development.
- **Andy Hill** – Expressed support for a data center moratorium, citing environmental concerns.
- **William Tatum** – Raised concerns about air pollution from backup generators associated with data centers.
- **Sydney Iannelli** – Supported a moratorium on data centers, citing concerns about living conditions.
- **Heather Reaves** – Supported at least a one-year moratorium and expressed interest in a potential full ban.

Commissioner Greene, seconded by Vice-Chairman Castle, moved to close the public hearing.

VOTE: Aye – 5
Nay – 0

Commissioner Marsh reported that local utility providers indicated insufficient power capacity to support data centers for the foreseeable future and expressed opposition. Commissioner Greene expressed appreciation for the information. Vice-Chairman Castle noted concerns regarding power availability and indicated opposition. Commissioner Hodges emphasized preserving the county's character and natural beauty.

County Attorney Miller recommended that the motion include the necessary moratorium provisions.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to adopt a moratorium on data centers.

VOTE: Aye – 5
Nay – 0

Chairman Eggers moved to amend the motion to incorporate the following recommendations of County Attorney Miller.

1. Data centers and crypto mining facilities require substantial amounts of power and water usage that will severely strain the current capacity that exists within the unincorporated areas of Watauga County. Alternatives methods to solve these issues such as generators, or onsite power generators and various water supplies were considered but ultimately deemed not viable.
2. This moratoria will apply to Data Centers and crypto mining facilities and other similar uses.
3. This moratoria will terminate one year after adoption. This amount of time is reasonably necessary to allow appropriate review of the regulatory ordinances to be completed and for further authority to be given by the North Carolina General Assembly.
4. During the moratoria, the commissioners direct planning staff to develop a detailed development scheme to limit the impact of data centers and crypto mining operations in Watauga County. During the short session of the North Carolina General Assembly commissioners will contact members of the General Assembly to seek changes to the current law to allow Watauga County to develop ordinances to regulate data centers and crypto mining facilities.

The amendment was seconded by Vice-Chairman Castle and approved.

VOTE: Aye – 5
Nay – 0

6. PUBLIC HEARING TO ALLOW CITIZEN COMMENT ON WATAUGA COUNTY'S PROPOSED AMENDMENTS TO DEVELOPMENT ORDINANCES

Chairman Eggers stated that a public hearing was scheduled to allow citizen comment on proposed amendments to Watauga County's development ordinances, including Soil Erosion, Flood Damage Prevention, and Watershed Protection, as well as the addition of a new Chapter 24 – Administration to clarify development permit procedures.

The proposed amendments are intended to ensure consistency with revised state model ordinances. The Planning Board and Planning Staff have reviewed the ordinances and developed the proposed changes, which were approved by the Planning Board on November 17, 2025, along with a Statement of Plan Consistency.

Commissioner Marsh, seconded by Commissioner Hodges, moved to open the public hearing.

VOTE: Aye – 5
Nay – 0

No one signed up to speak.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to close the public hearing.

VOTE: Aye – 5
Nay – 0

County Attorney Miller noted that proposed amendments were reviewed for compliance with state law, including recent legislation affecting zoning and parking requirements, and indicated the amendments are believed to be compliant.

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to adopt the required plan-consistency statement and approve the amendments as presented.

VOTE: Aye – 5
Nay – 0

7. RECOGNITION OF STEWART SIMMONS VOLUNTEER FIRE DEPARTMENT ISO RATING IMPROVEMENT

Marcus Scott, representing the North Carolina Office of State Fire Marshal, recognized the Stewart Simmons Volunteer Fire Department for achieving an ISO Class 4 rating, effective July 1, 2026. Several other county fire departments were acknowledged for recent rating

improvements. Mr. Shane Garland, Watauga County Fire Marshal, was also in attendance for the presentation.

Fire Chief Berry thanked the commissioners for their support. Commissioner Marsh commended the departments for their continued progress in improving ISO ratings across the county. Chairman Eggers also expressed appreciation to the department and community for their efforts.

No Board action was taken; this item was presented for information only.

8. FUNDING REQUEST FOR TODD COMMUNITY PARK RIVERBANK STABILIZATION AND REPAIRS

Ms. Lynn Caldwell requested the Board approve a funding request in the amount of \$45,000 to assist the Todd Community Preservation Organization with completion of Phase III of the riverbank stabilization project and repairs to Phases I and II at Todd Community Park. The Todd Community Park is in Ashe County.

Riverbank stabilization is critical to the continued restoration and future development of the park. The estimated cost for Phase III is \$207,300, with an additional \$67,000 needed for repairs resulting from storm damage, for a total project cost of \$274,300.

Mr. Jonathan Hartsell, Project Manager with Blue Ridge RC&D, has secured grant funding for prior phases and continues to pursue additional grant opportunities for this project, which will require matching funds. Any funds not utilized for grant matching will be applied directly to project repairs.

Chairman Eggers stated the request would be considered during upcoming budget discussions and that coordination would follow with the Ashe County Commissioners.

Commissioner Marsh also noted the item should be included in budget discussions, and County Manager Geouque confirmed it would be added.

No action was taken at this time to approve the funding request.

9. APPALCART CONTRACTS FOR FY 2027

Mr. Craig Hughes, AppalCART Director, presented contracts for transportation services for the Project on Aging and Social Services Departments for FY 2027. The proposed rate for the

Project on Aging (POA), Department of Social Services, and other County functions remained the same at \$2.85 per direct mile.

Mr. Hughes also presented a contract for POA meal delivery and that rate remained the same at \$2.00 per direct mile.

Additionally, Mr. Hughes provided an update on AppalCART, including a pending agreement for three electric buses and a charging station. He thanked the commissioners for their continued support.

Commissioner Marsh expressed appreciation for maintaining current rates and commended the organization's efforts to secure funding while keeping services accessible.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the AppalCART contracts as presented by Mr. Hughes.

VOTE: Aye – 5
Nay – 0

10. BID AWARD REQUEST FOR MEDIC BASE I INTERIOR PAINTING AND COATING

County Manager Geouque requested, on behalf of Maintenance Director Robert Marsh, for the Board to award a contract to 4Ever Coating, LLC in the amount of \$39,880 (Option 3) for painting the interior of Medic Base I, including grinding and epoxy coating the ambulance bay. Six bids were received, with 4Ever Coating, LLC being the lowest responsive bidder.

4Ever Coating, LLC was able to start work on April 1, 2026. Because of time constraints and the pending delivery of furniture, the County Manager authorized moving forward with the work.

- Note – Only two bidders responded to the initial bid request. The County Manager directed staff to rebid the project. The rebidding caused the time constraint issue.

Commissioner Hodges, seconded by Commissioner Greene, moved to award the contract to 4Ever Coating, LLC for the Medic Base I interior painting and coating project in the amount of \$39,880.

VOTE: Aye – 5
Nay – 0

11. EMERGENCY SERVICES MATTERS

A. Request to Purchase Communications Tower

Mr. Will Holt, Emergency Services Director, requested the Board approve the purchase of a communications tower for the new Emergency Services Facility from Engineered Tower Solutions (ETS) in the amount of \$31,501.80. Engineered Tower Solutions (ETS) holds the state contract for this work and is currently performing construction at other County tower sites. In order to prevent a delay in the construction, the County Manager approved the purchase. Funds have been budgeted for this portion of the project.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the purchase of the communications tower in the amount of \$31,501.80.

VOTE: Aye – 5
Nay – 0

B. Request for Zoll X-Series Surplus

Mr. Will Holt, Emergency Services Director, requested the Board approve the surplus and sale of four Zoll X-Series monitors to CoroMed in the amount of \$5,500 each. This transaction of durable medical equipment was coordinated through Zoll as an extension of the trade-in previously approved with the purchase of new monitors.

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the surplus and sell the four Zoll X-Series monitors to CoroMed at the stated amount.

VOTE: Aye – 5
Nay – 0

**12. ACCEPTANCE OF NORTH CAROLINA HELENE RECOVERY
RECYCLING INFRASTRUCTURE (HRRI) GRANT AWARD**

County Manager Geouque requested, on behalf of Operations Services Director Chris Marriott, for the Board to accept a grant award from the North Carolina Department of Environmental Quality (DEQ) in the amount of \$280,000 for recycling infrastructure improvements under the Helene Recovery Recycling Infrastructure (HRRI) Grant Program.

The grant will fund roll-off containers, a metal pre-crusher, a mini-excavator, and associated installation and electrical services to enhance recycling operations. The program is federally funded through the EPA and is intended to support counties impacted by Tropical Storm Helene.

The HRRI grant is a reimbursement-based program. Staff recommended utilizing Sanitation Department retained earnings for initial expenditures, with reimbursement upon grant payment.

Staff also requested authorization for the County Manager to execute the grant agreement with DEQ for a term beginning July 1, 2026, for two (2) years.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to accept the HRRI grant award in the amount of \$280,000 and authorize execution of the grant agreement.

VOTE: Aye – 5
Nay – 0

13. TAX MATTERS

A. Monthly Collections Report

Mr. Tyler Rash, Tax Administrator, presented the Monthly Collections Report for March 2026, and was present for questions and discussion.

The report was for information only; therefore, no action was required.

B. Refunds and Releases

Mr. Tyler Rash, Tax Administrator, presented the Refunds and Releases for March 2026, and was present for questions and discussion.

Commissioner Hodges, seconded by Commissioner Greene, moved to accept the Refunds and Releases Reports, as presented.

VOTE: Aye – 5
Nay – 0

C. Request to Advertise Tax Liens

Mr. Tyler Rash, Tax Administrator, presented the 2025 report of unpaid property taxes, which represent liens on real property, to the Board of County Commissioners. Upon receipt of the report, the Board was required to order the Tax Collector to advertise the tax liens in accordance with North Carolina General Statutes.

State law requires that the advertisement occur between March 1 and June 30. Staff proposed a single publication in the Watauga Democrat.

Commissioner Marsh, seconded by Commissioner Greene, moved to order the Tax Collector to advertise the 2025 unpaid tax liens as required by statute.

VOTE: Aye – 5
Nay – 0

The Board recessed at 6:47 p.m. and reconvened at 6:51 p.m.

14. MISCELLANEOUS ADMINISTRATIVE MATTERS

A. Change Order Request #8 for Valle Crucis School

H&M Constructors has submitted Change Order Request 8 for the Valle Crucis School Project. The change order reflects multiple project adjustments including owner-requested changes, field conditions, and design modifications. The net effect of Change Order 8 is a decrease to the contract sum in the amount of (\$376,874.42).

Commissioner Marsh inquired about the status of the Test and Balance (TAB) report. County Manager Geouque indicated the report contained incomplete data and that the engineer had made modifications, with additional clarification expected later in the week.

Commissioner Marsh, seconded by Commissioner Hodges, moved to approve Change Order 8 with H&M Constructors for the Valle Crucis Elementary School project as presented.

VOTE: Aye – 5
Nay – 0

B. Change Order Requests #12, #13, #15, #16, #17 for Emergency Services Facility

Greene Construction, Inc. submitted Change Order Requests 12, 13, 15, 16, and 17 related to modifications for maintenance, plumbing and utility adjustments, site and access revisions associated with NCDOT delays, and drainage improvements. The total amount of the change orders is \$43,716.70. Adequate funds remain within the project budget.

Commissioner Marsh acknowledged the purpose of the change orders but expressed concern regarding costs associated with NCDOT-related work and the impact on taxpayers.

Commissioner Hodges inquired about communication with NCDOT, and County Manager Geouque stated no updates had been received.

Commissioner Hodges, seconded by Commissioner Greene, moved to approve Change Order Requests 12, 13, 15, 16, and 17 with Greene Construction, Inc. in the amount of \$43,716.70.

VOTE: Aye – 5
Nay – 0

C. Department of Social Services Out-of-State Travel Request

Kelly Stroud, Department of Social Services, requested approval to travel out of state to attend The Carolinas' Seaside Symposium on Child Abuse and Neglect, May 26-29, 2026. All expenses will be covered by the Department of Social Services budget.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the out-of-state travel request.

VOTE: Aye – 5
Nay – 0

D. Proposed Audit Contract for Fiscal Year Ending June 30, 2026

Mr. Deron Geouque, Finance Director, requested the Board approve the Fiscal Year 2025-26 audit contract and engagement letter with C. Randolph, CPA, PLLC. The contract amount of \$52,000 covers the annual audit. Adequate funds are available to cover the expenditure.

Vice-Chairman Castle inquired whether the contract amount reflected an increase from prior years, and Mr. Geouque indicated the increase was minimal.

Commissioner Marsh, seconded by Commissioner Greene, moved to accept the contract with C. Randolph, CPA, PLLC for the County's Fiscal Year 2025-2026 audit in the amount not to exceed \$52,000.

VOTE: Aye – 5
Nay – 0

E. Rocky Knob Park FEMA Award

Rocky Knob Park received FEMA funding for trail repair associated with storm-related damage.

It was recommended to award the quote to Round Rock Design & Earthworks for completion of the necessary repairs. The scope of work includes trail repair, culvert installation, culvert materials, geotextile fabric, and related services. The contractor's estimate totals \$17,275.

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to accept FEMA funds and authorize a contract with Round Rock Design & Earthworks in the amount of \$17,275 for trail repairs at Rocky Knob Park.

VOTE: Aye – 5
Nay – 0

F. *National Apprenticeship Week Proclamation and Small Business Week Recognition*

Mr. Joe Furman with the Boone Area Chamber of Commerce requested that the Board consider adoption of a proclamation recognizing National Apprenticeship Week. The proclamation highlights the importance of Registered Apprenticeship programs in developing a skilled workforce and supporting local and regional economic needs. Mr. Furman has also requested that the Board recognize May 3–9, 2026 as Small Business Week. No proclamation or formal Board action is requested for Small Business Week; this item is for recognition only.

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to adopt the proclamation declaring April 26–May 2, 2026 as National Apprenticeship Week in Watauga County.

VOTE: Aye – 5
Nay – 0

G. *Boards and Commissions*

Mr. Geouque presented a volunteer application from Ms. Annette Ward of Sugar Grove expressing interest in serving on the Watauga County Social Services Board. Ms. Ward is currently employed at Appalachian State University as a Senior Lecturer in Clinical Social Work and is a Clinical Addictions Specialist. She has significant volunteer and professional experience in the social services field, including serving as a shelter manager for OASIS and as a medical social worker for Watauga Medical Center. She has also worked collaboratively with the Department of Social Services during her time with New River and Daymark.

The Department of Social Services Advisory Board recommended the appointment of Ms. Annette Ward to fill a vacancy created by the departure of Ms. Tiffany Christian.

Commissioner Marsh, seconded by Chairman Eggers, moved to waive the second reading and appoint Ms. Annette Ward to the vacant position on the Social Services Board.

VOTE: Aye – 5
Nay – 0

H. Announcements

County Manager Geouque announced the following:

- The Trustees of Caldwell Community College & Technical Institute invited the Board of Commissioners to a meeting on Wednesday, May 20, 2026, at 6:00 p.m. in the Student Services Center on the Watauga Campus.
- Budget Work Sessions are scheduled for Thursday, May 7, 2026, beginning at 12:00 noon and Friday, May 8, 2026, beginning at 9:00 a.m.

I. Approval of N.C. Parks and Recreation Trust Fund's Helene Recovery Fund Project Agreement and for High Country Council of Governments to Administer the Agreement

Watauga County was recently awarded a grant in the amount of \$494,000 from the N.C. Parks and Recreation Trust Fund's Helene Recovery Fund for renovation, rehab, and repairs to the Old Cove Creek facility. The grant is effective May 1, 2026 through April 30, 2029. Funds can be utilized for site preparation, trail, walking, fitness equipment, creek access, fishing pier, benches, wildlife viewing area, stage, multipurpose field, playground, basketball and pickleball courts, picnic shelter, restroom, and parking facilities. The grant does require a match of \$494,000 which will be provided by the FEMA and insurance funds.

Commissioner Hodges, seconded by Commissioner Marsh, moved to accept the grant in the amount of \$494,000 from the N.C. Parks and Recreation Trust Fund's Helene Recovery Fund and to approve High Country Council of Governments to administer the grant at no cost.

VOTE: Aye – 5
Nay – 0

15. COMMISSIONERS' COMMENTS

- **Chairman Eggers** provided comments regarding ongoing discussions at the state level related to property tax and a potential constitutional amendment, noting concerns and the County's position within state authority. He also expressed appreciation to those in attendance.
- **Vice-Chairman Castle** thanked those in attendance.

16. BREAK

17. CLOSED SESSION

At 7:50 p.m., Commissioner Marsh, seconded by Commissioner Greene, 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; pursuant to G.S. § 143-318.11(a)(5) to consider matters related to the acquisition of real property; and pursuant to G.S. § 143-318.11(a)(6) to discuss personnel matters.

VOTE: Aye – 5
Nay – 0

At 9:11 p.m., Chairman Eggers, seconded by Commissioner Hodges, moved to resume the open meeting.

VOTE: Aye – 5
Nay – 0

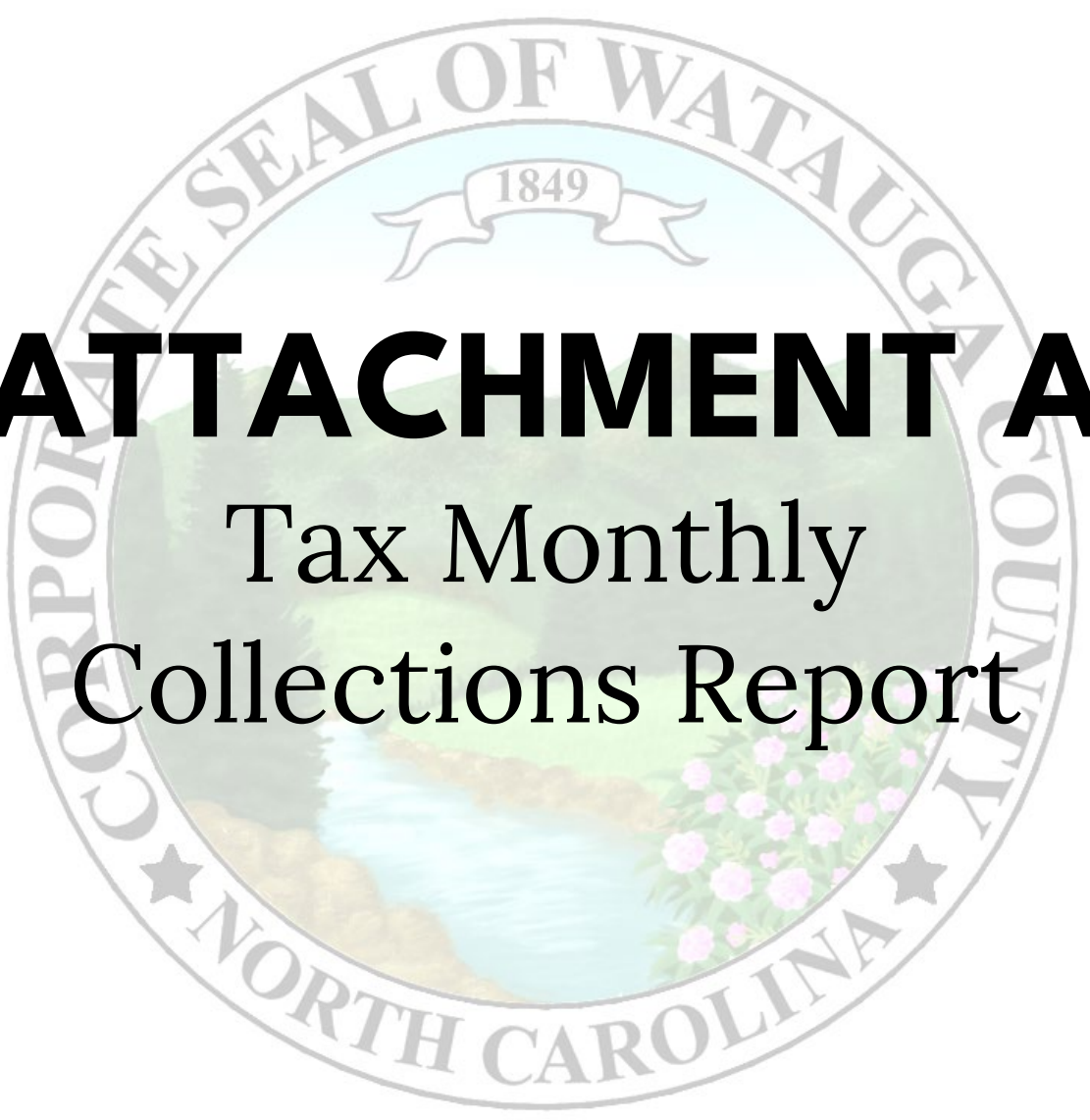
18. ADJOURN

At 9:20 p.m., Vice-Chairman Castle, seconded by Chairman Eggers, moved to adjourn the meeting.

VOTE: Aye – 5
Nay – 0

Braxton Eggers, Chairman

ATTEST: Madison Mathis, 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 A

Tax Monthly Collections Report

Monthly Collections Report

Watauga County

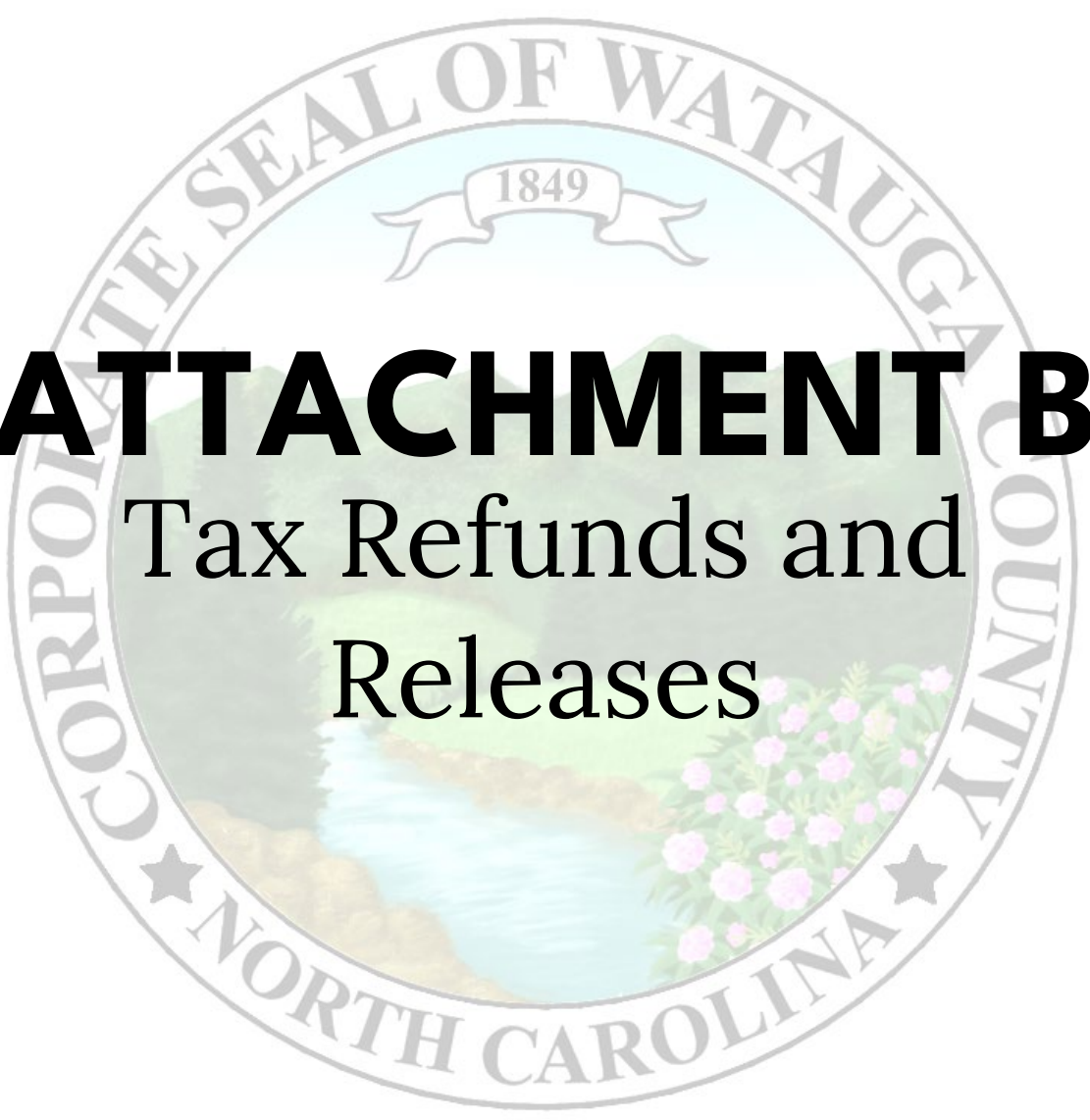
Bank deposits of the following amounts have been made and credited to the account of Watauga County. The reported totals do not include small shortages and overages reported to the Watauga County Finance Officer

Monthly Report March 2026

	<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	1,012,515.85	43,964,879.99	97.53%	97.56%
Prior Year Taxes	57,576.46	517,807.29		
Solid Waste User Fees	79,666.79	3,726,532.25	96.07%	96.45%
 Total County Funds	 \$1,149,759.10	 \$48,209,219.53		
 <u>Fire Districts</u>				
Foscoe Fire	20,176.11	698,694.97	98.19%	98.10%
Boone Fire	27,600.64	1,337,418.09	97.53%	97.49%
Fall Creek Service Dist.	912.82	13,912.28	96.57%	96.01%
Beaver Dam Fire	3,952.85	135,677.68	94.49%	95.23%
Stewart Simmons Fire	9,020.62	452,086.30	97.52%	98.80%
Zionville Fire	6,951.46	154,945.60	95.54%	95.56%
Cove Creek Fire	8,813.98	351,800.66	96.58%	96.89%
Shawneechaw Fire	5,827.31	166,747.80	96.33%	97.63%
Meat Camp Fire	8,756.53	315,042.53	95.01%	95.36%
Deep Gap Fire	6,545.09	275,946.14	96.62%	95.18%
Todd Fire	1,965.81	77,757.16	96.98%	97.11%
Blowing Rock Fire	20,687.23	740,461.65	98.11%	97.48%
M.C. Creston Fire	346.35	7,270.78	91.24%	90.73%
Foscoe Service District	1,651.95	110,069.22	98.77%	97.81%
Beech Mtn. Service Dist.	79.50	2,870.80	99.43%	99.39%
Cove Creek Service Dist.	0.00	336.65	100.00%	19.50%
Shawneechaw Service Dist	173.51	7,670.52	86.89%	95.67%
 Total Fire Districts	 123,461.76	 4,848,708.83		
 <u>Towns</u>				
Boone	131,697.79	9,492,141.42	98.37%	98.76%
Municipal Services	1,182.33	293,142.29	97.62%	98.75%
 Total Town Taxes	 \$132,880.12	 \$9,785,283.71		
 Total Amount Collected	 \$1,406,100.98	 \$62,843,212.07		

Regina Horck Tax Collections Director

Lyle Rash Tax Administrator



ATTACHMENT B

Tax Refunds and Releases

RELEASES - 03/01/2026 TO 03/31/2026

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL	EFF DATE	JUR	REF NO	VALUE CHARGE	AMOUNT
1857058 BRAVO, HUMBERTO 181 CRANBERRY CREEK ZIONVILLE, NC 28698	PP 2025 4302 TAX RELEASES LISTED UNDER ACCT#1777231	1483	03/19/2026	F06	12684	0 F06 G01 SWF	.50 3.18 115.00 ----- 118.68
1810459 CHIRICO, ANTHONY R CHIRICO, WENDY G 210 BAUERS LN DEEP GAP, NC 28618	RE 2025 2859-41-4015-000 TAX RELEASES PARCEL DEACTIVATED AND COMBINED FOR 2025	40480	03/13/2026	F05	12676	0 F05 G01	13.26 49.61 ----- 62.87
1597860 COFFEY, WILLIE E AND GERTRAUD COFFEY, CHARLES O AND SANDRA 28 S LANSDOWN WAY ANDERSON, IN 46012	RE 2025 2819-75-2573-000 TAX RELEASES HELENE DAMAGE. HOME CONDEMNED. NOTIFIED AFTER BILLING.	35387	03/26/2026	F02	12686	119,600 F02 G01 SWF	71.76 380.33 230.00 ----- 682.09
1785862 CORBIN BUILDERS & DEVELOPMENT, INC 13013 CEDAR CROSSINGS DR CHARLOTTE, NC 28273	RE 2025 1994-51-1391-000 TAX RELEASES PARCEL DEACTIVATED AND COMBINED FOR 2025	29906	03/02/2026	F06	12673	0 F06 G01	9.65 61.37 ----- 71.02
1785862 CORBIN BUILDERS & DEVELOPMENT, INC 13013 CEDAR CROSSINGS DR CHARLOTTE, NC 28273	RE 2025 1994-51-2403-000 TAX RELEASES PARCEL DEACTIVATED AND COMBINED FOR 2025	29908	03/02/2026	F06	12672	0 F06 G01	138.65 881.81 ----- 1,020.46
1520852 FAIRBETTER, PAUL D FAIRBETTER, BRENDA P O BOX 4 BLOWING ROCK, NC 28605-9383	RE 2025 2901-82-2283-000 REFUND RELEASE MOBILE HOME DOUBLE TAXED. TAXED AND PAID ON BILL 2600.	43816	03/02/2026	F02	12670	118,600 F02 G01	71.16 377.15 ----- 448.31
1536306 FLETCHER, BRENDA ET AL PERRY, ESTHER FLETCHER 2089 SILVERSTONE RD ZIONVILLE, NC 28698	RE 2025 1984-91-3252-000 TAX RELEASES PARCEL DEACTIVATED AND COMBINED FOR 2025	26939	03/23/2026	F06	12685	0 F06 G01	15.60 99.22 ----- 114.82
1594148 HARMON, MARSHALL C. C/O LISA HARMON 3686 IDLEWILD RD WEST JEFFERSON, NC 28694	PP 2024 138217400 TAX RELEASES SOLD MH 2023-NEW OWNER REMOVED MH 2023	1777	03/13/2026	F07	12678	0 G01 F07 G01L F07L	2.54 .40 .25 .04 ----- 3.23

RELEASES - 03/01/2026 TO 03/31/2026

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL EFF DATE JUR	REF NO	VALUE CHARGE	AMOUNT
1594148 HARMON, MARSHALL C. C/O LISA HARMON 3686 IDLEWILD RD WEST JEFFERSON, NC 28694	PP 2025 138217400 TAX RELEASES SOLD IN 2023-NEW OWNER REMOVED 2023	1977 03/13/2026 F07	12677 END MH	0 G01 F07 G01L F07L	2.54 .40 .25 .04 ----- 3.23
1501117 LEE, ROBERT D LEE, SHARON J 234 HOWARDS CREEK CHURCH RD BOONE, NC 28607	RE 2025 2900-14-6807-000 TAX RELEASES LAND TAKEN BY NCDOT.	41201 03/17/2026 F02	12682	0 F02 G01 SWF	280.26 1,485.38 115.00 ----- 1,880.64
1621795 LEWY, EDWARD WAUGH, JAN 2091 LAMONT NORWOOD RD PITTSBORO, NC 27312	PP 2025 2871 TAX RELEASES LISTED UNDER ACCT 1860694	871 03/02/2026 F09	12671	0 F09 G01 SWF F09L G01L	2.92 18.57 115.00 .29 1.86 ----- 138.64
1847248 LITTLE CREEKSIDE PROPERTIES LLC 779 LITTLE CREEKSIDE RD BANNER ELK, NC 28604	RE 2025 1879-12-0424-000 TAX RELEASES PARCEL WAS DEACTIVATED IN 2024.	9170 03/06/2026 F08	12675	0 F08 G01 SWF	116.05 738.08 115.00 ----- 969.13
1859782 LUDDEKE, CHASE D LUDDEKE, DESIRAE ROSE MORRIS 551 MOONSTRUCK LN BOONE, NC 28607	RE 2025 2921-51-3390-000 TAX RELEASES PARCEL IS DEACTIVATED.	51197 03/17/2026 F02	12681	0 F02 G01	146.70 777.51 ----- 924.21
1791266 LUDDEKE, DESIRAE PO BOX 205 BOONE, NC 28607	RE 2025 2921-51-2664-000 TAX RELEASES PARCEL IS DEACTIVATED.	51196 03/17/2026 F02	12680	0 F02 G01 SWF	267.78 1,419.23 115.00 ----- 1,802.01
1389667 MOODY, CLIFTON EDWARD 185 LINVILLE CREEK RD VILAS, NC 28692-9186	RE 2025 1991-35-7716-000 TAX RELEASES UNREPORTED HELENE DAMAGE.	28055 03/18/2026 F07	12683	8,500 F07 G01	4.25 27.03 ----- 31.28
1760738 MOUNTAIN LODGE CONSTRUCTION, INC 636 COBBS CREEK RD BOONE, NC 28607	RE 2025 2912-24-1729-000 TAX RELEASES PARCEL IS DEACTIVATED.	48747 03/02/2026 F09	12669	0 F09 G01	19.80 125.93 ----- 145.73

RELEASES - 03/01/2026 TO 03/31/2026

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL	EFF DATE	JUR	VALUE	REF NO	CHARGE	AMOUNT
1576044 TOWN OF BLOWING ROCK PO BOX 47 BLOWING ROCK, NC 28605-0047	RE 2025	33368	03/17/2026		0		F12	77.85
	2817-58-8412-000			F12			G01	495.13
	TAX RELEASES					12679		-----
	PARCEL IS EXEMPT.							572.98
1865205 WARD, RICKY E. 300 RALPH WILSON RD VILAS, NC 28692	RE 2025	27909	03/03/2026		106,600		F07	53.30
	1991-04-2614-000			F07			G01	338.99
	TAX RELEASES					12674	SWF	115.00
	MOBILE HOME DESTROYED IN HELENE.							-----
								507.29
DETAIL SUMMARY	COUNT: 18	RELEASES - TOTAL			353,300			9,496.62

RELEASES - 03/01/2026 TO 03/31/2026

RELEASES - CHARGE SUMMARY FOR ALL CLERKS

YEAR CAT CHARGE				AMOUNT
2024	PP	F07	COVE CREEK FIRE PP	.40
2024	PP	F07L	COVE CREEK FIRE LATE LIST	.04
2024	PP	G01	WATAUGA COUNTY PP	2.54
2024	PP	G01L	WATAUGA COUNTY LATE LIST	.25
2024 TOTAL				3.23
2025	RE	F02	BOONE FIRE RE	837.66
2025	RE	F05	STEWART SIMMONS FIRE RE	13.26
2025	RE	F06	ZIONVILLE FIRE RE	163.90
2025	RE	F07	COVE CREEK FIRE RE	57.55
2025	RE	F08	SHAWNEEHAW FIRE RE	116.05
2025	RE	F09	MEAT CAMP FIRE RE	19.80
2025	RE	F12	BLOWING ROCK FIRE RE	77.85
2025	RE	G01	WATAUGA COUNTY RE	7,256.77
2025	RE	SWF	SANITATION USER FEE	690.00
2025	PP	F06	ZIONVILLE FIRE PP	.50
2025	PP	F07	COVE CREEK FIRE PP	.40
2025	PP	F07L	COVE CREEK FIRE LATE LIST	.04
2025	PP	F09	MEAT CAMP FIRE PP	2.92
2025	PP	F09L	MEAT CAMP FIRE LATE LIST	.29
2025	PP	G01	WATAUGA COUNTY PP	24.29
2025	PP	G01L	WATAUGA COUNTY LATE LIST	2.11
2025	PP	SWF	SANITATION USER FEE	230.00
2025 TOTAL				9,493.39
SUMMARY TOTAL				9,496.62

RELEASES - 03/01/2026 TO 03/31/2026

RELEASES - JURISDICTION SUMMARY FOR ALL CLERKS

JUR	YEAR	CHARGE	AMOUNT
F02	2025	F02 BOONE FIRE RE	837.66
F02	2025	G01 WATAUGA COUNTY RE	4,439.60
F02	2025	SWF SANITATION USER FEE	460.00
F02 TOTAL			5,737.26
F05	2025	F05 STEWART SIMMONS FIRE RE	13.26
F05	2025	G01 WATAUGA COUNTY RE	49.61
F05 TOTAL			62.87
F06	2025	F06 ZIONVILLE FIRE RE	164.40
F06	2025	G01 WATAUGA COUNTY RE	1,045.58
F06	2025	SWF SANITATION USER FEE	115.00
F06 TOTAL			1,324.98
F07	2024	F07 COVE CREEK FIRE PP	.40
F07	2024	F07L COVE CREEK FIRE LATE LIST	.04
F07	2024	G01 WATAUGA COUNTY PP	2.54
F07	2024	G01L WATAUGA COUNTY LATE LIST	.25
F07	2025	F07 COVE CREEK FIRE RE	57.95
F07	2025	F07L COVE CREEK FIRE LATE LIST	.04
F07	2025	G01 WATAUGA COUNTY RE	368.56
F07	2025	G01L WATAUGA COUNTY LATE LIST	.25
F07	2025	SWF SANITATION USER FEE	115.00
F07 TOTAL			545.03
F08	2025	F08 SHAWNEEHAW FIRE RE	116.05
F08	2025	G01 WATAUGA COUNTY RE	738.08
F08	2025	SWF SANITATION USER FEE	115.00
F08 TOTAL			969.13
F09	2025	F09 MEAT CAMP FIRE RE	22.72
F09	2025	F09L MEAT CAMP FIRE LATE LIST	.29
F09	2025	G01 WATAUGA COUNTY RE	144.50
F09	2025	G01L WATAUGA COUNTY LATE LIST	1.86
F09	2025	SWF SANITATION USER FEE	115.00
F09 TOTAL			284.37
F12	2025	F12 BLOWING ROCK FIRE RE	77.85
F12	2025	G01 WATAUGA COUNTY RE	495.13
F12 TOTAL			572.98
SUMMARY TOTAL			9,496.62