

**STATE OF NORTH CAROLINA
MCDOWELL COUNTY
BOARD OF COMMISSIONERS
REGULAR SESSION – November 17, 2025**

Assembly

The McDowell County Board of Commissioners met in Regular Session on Monday, November 17, 2025, in the Commissioners' Board Room, 69 N. Main Street, Marion, NC.

Members Present

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

Members Absent

Patrick Ellis

Others Present

Ashley Wooten, County Manager; Madalyn Robinson, Clerk to the Board; Tammy Wylie, McDowell County Tax Assessor;

Tax Assessing Items

Tax Assessor Tammy Wylie presented one tax appeal related to a Helene-damaged home.

Mrs. Wylie relayed that they are sympathetic to their situation, but actions are strictly limited by the statutes the assessing department is required to follow. The assessment date for value is January 1, and during their visit in January, assessors observed that the taxpayer was proceeding with repairs. The taxpayer has indicated in their Memo that they were advised to perform essential stabilization and water intrusion prevention to have any possibility of saving the home. However, no matter the reason for the repair work, it is still considered to have value, and a minor adjustment was made to the dwelling value to account for some damages that remained unrepaired at the time of the inspection. A notice of the adjusted value was sent to the taxpayer in February 2025, along with appeal information, but no appeal request was submitted by the taxpayer. The engineer reports are dated April 30, 2025, and May 16, 2025, and the taxpayer has stated that they did not learn that the home could not be saved until July 2025, all being after the January 1 assessment date. Therefore, the only available option for the taxpayer for 2025 is NCGS 105-381, which allows the taxpayer to submit to the Board a valid defense to the collection of taxes assessed. Mrs. Wylie explained that as stated in the GS 105-381(a)(1), a valid defense is (a) tax imposed through clerical error; (b) an illegal tax or (c) a tax levied for an illegal purpose, and none of these pertain to this parcel. The County could possibly consider that this was a late appeal, and the appeal time had expired, but it would not consider that any info presented could be considered as a valid defense under GS 105-381(a)(1). Mrs. Wylie would not recommend that the taxpayer be granted a release of taxes for the 2025 tax year.

Chairman Brown explained that it is the pleasure of the board to hold the property owners harmless as much as possible due to the nature of the damage being from Hurricane Helene. Commissioner Walker asked about the value of the property prior to the flood, and its current value. Mrs. Wylie explained that the value has been reduced by \$44,000, the current value of the property is \$695,740, and the value before Helene was over \$700,000. Commissioner Walker asked about the value of the land before and after Hurricane Helene, and Mrs. Wylie stated that the land value has remained the same before and after.

Mr. Wooten asked if the home's value could be reduced to essentially a residual value. Mrs. Wylie stated that such a residual value was placed per recommendation at approximately 25% value on other properties such as the Westwood Chateau. There is still residual value in what is above the dirt. Residual value is based on the lowest condition factor, consideration for stability, and obsolescence. Mr. Wooten suggested allow appraisers to go back with the directive of finding the residual value of the property and present this number back to the board. Commissioner Walker asked if the property owners are enrolled in the state program to buy the house back from Hurricane damage. The property owners are enrolled in this program, but that takes time to complete (possibly another 18 months). The property owners will be paid back the September 26, 2024 (pre-Helene) value.

Vice-Chair Greene stated that these property owners have hired engineers to assess the property, and they've followed proper procedure with the exclusion of the deadlines on the applications. Vice-chair Greene stated that the property owners have already sustained substantial damage from Helene, and they can no longer live in the property.

Commissioner Walker made a motion to reduce the value of the property to its land value because the house is not livable. This motion is seconded by Vice-Chair Greene. By a motion of 4-0, the motion passed.

Administrative Items

Mr. Wooten presented the budget amendments to the board.

- GF 16 - Allocates fees and grant revenues for program costs and repairs at Black Bear Park.
- GF 17 - Allocates State grant funding and transfers between line items to initiate the Farmland Preservation Plan project.

Vice-Chair Greene made a motion to approve the budget amendments as presented, with a second from Commissioner Walker. By a vote of 4-0, the motion passed.

Human Services/ Social Services Operational Update

Mr. Wooten gave an operational update with the MOU data and asked if the board had any questions. They did not. Mr. Wooten explained that if we looked back to October, there had been a lot of interest regarding SNAP benefits because of the government shutdown. With the shutdown over, benefits went out last Friday for November. This has been resolved, but there are changes to come as far as eligibility that will take place over the next year.

Commissioner Walker asked about the number of children in foster care being 78, with thirty being placed in the County and 48 being placed outside of the County. Commissioner Walker explained that he is excited to have Mrs. Brewer here and asked that she focus on a

plan to address the placement issue and work towards children in foster care remaining in McDowell County. Commissioner Walker asked for a 30-day update. Mr. Wooten agreed that the County should focus on ensuring there are more licensed homes in McDowell and that compensation changes to kinship placement help.

Commissioner Garner and Commissioner Walker asked for clarification on what is needed for children who need Christmas. Mr. Wooten stated that they would get some clarity on what is needed for children in Foster Care for Christmas and make sure this is available to the public.

Introduction of Human Services Director

Chairman Brown introduced Sarah Brewer as the new Human Services Director and welcomed Mrs. Brewer to the team. Mrs. Brewer thanked the board for her new position and the opportunity. Mrs. Brewer stated that she's working to establish herself and meet all of the new people she'll be working with, as well as the different programs.

Commissioner Garner stated that they had great interviews. Mrs. Brewer fit the County and the agency so well, and Commissioner Garner is excited to work alongside Mrs. Brewer.

Adjournment

Commissioner Walker made a motion to adjourn at 11:57 pm, with a second by Vice-Chair Greene. By a vote of 4-0, the motion passed.

Attest:

Madalyn Robinson

Clerk to the Board

Tony Brown

Chairman