

**STATE OF NORTH
CAROLINA

COUNTY OF STOKES**

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**OFFICE OF THE
COMMISSIONERS
STOKES COUNTY
GOVERNMENT
DANBURY, NORTH
CAROLINA**

MONDAY FEBRUARY 24, 2025

Regular Meeting of the Stokes County Board of Commissioners.

The Board of Commissioners of the County of Stokes, State of North Carolina, met for a Regular Meeting in the Stokes County Administration Building in the Commissioners Chambers located in Danbury, North Carolina on Monday, February 24, 2025 at 2:00 pm with the following members present:

Board of Commissioners Present: Chairman Keith Wood, Vice-Chairman Wayne Barneycastle, Commissioner Brad Chandler, Commissioner Sonya Cox, and Commissioner Rick Morris.

County Administration Present: County Manager Jeff Sanborn, Assistant County Manager/Clerk to the Board Amber Brown, Director of Finance Tammy Keaton, and County Attorney Ty Browder.

CALL TO ORDER

Chairman Wood called the meeting to order.

INVOCATION

Chairman Wood invited those in attendance to join the Board in the Invocation, if desired.

Commissioner Cox delivered the Invocation.

PLEDGE OF ALLEGIANCE

Chairman Wood invited those in attendance to join the Board in the Pledge of Allegiance.

APPROVAL OF AGENDA

Chairman Wood entertained a motion to amend or approve tonight's agenda.

Commissioner Cox moved to approve the agenda as presented.

Commissioner Chandler seconded. The motion Passed.

Public Comments

Chairman Wood opened the floor for public comments at 2:04 pm.

The following individuals signed up to speak in public comments:

Tammie Bennett
1826 Duggins Road

Madison, NC
RE: Senior Center Expanded Services - Exercise

Susan Smart
PO Box 97
Walnut Cove, NC
RE: Senior Center Expanded Services

Linda Lane
RE: Walnut Cove Senior Resource Center

Chairman Wood closed the floor for public comments at 2:06 pm.

COMMENTS - Managers/Commissioners

Chairman Wood opened the floor for comments from the manager and commissioners.

Commissioner Cox commented:

- I'd just like to welcome everybody to our meeting. I thank you for being here today in person. I think the volume of people who are here to support senior services and the expanded services for the senior center, speaks volumes about your interest in the subject. As we know, Stokes is an aging county. A lot of our population is going to be over 50 soon. I'm in that category now. The older I get, the more I appreciate what our county does offer for our senior services. And the value that you all bring to our county. So, I hope and pray- I don't know what their budget is going to look like, but I do support anything we can do to expand senior services. We do get a good value for the money for sure and it's making a difference in people's lives, and I see that firsthand. Thank you for coming out and being here to support Paula and her team. We appreciate that.
- I'm surprised there's not more people here to talk about taxes and property taxes. I'll briefly talk about that and save most of my comments for the next meeting there might be more people here to talk about that. As you know, we've looked at revenue neutral, we've looked at the property tax. We're just as a time in our country where we are seeing unprecedented property tax values all over the place because the supply and demand issues are one thing driving the housing market right now. It's kind of off the rails and we understand that. Looking at some of our neighboring counties and what they're experiencing, you see some of the counties that do it every eight years and they're having 70-75% increases where we've gradually tried to do it every four years. If you do it every eight years, that's pushing it down the road and you're going to see an even greater impact at one time. That's why we do it every four years as most counties around us tend to do. However, my son lives in Germanton, on the Forsyth County side and that have like a 60% increase in their property, so our neighboring counties are in a little worse shape than we are. I know this is going to be hard on a lot of people with a fixed income, but we're going to look at a revenue neutral tax rate or somewhere in the middle as we prepare this budget. Hopefully, we can drop that tax rate back down some. That's my goal anyways. we're all hoping to be able to do that.

Vice-Chairman Barneycastle commented:

- It's great to see everybody on a beautiful day. It's not snowing and it's not cold so it's another beautiful day. To be honest with you, I wasn't aware of the senior program and when I read through this and seen all this, I think it's a great program. I'm 65 so the more you stay active, the better off you are, the way I look at it. I'm very supportive of this and any way I can help, I'll be glad to.
- Going back to what Commissioner Cox said on the taxes: I'm hoping that we all five can agree somewhere in the middle to help the citizens of this county with this big increase we've

had. I pay taxes too, so I felt too, I've seen it. Hopefully, we get together talking about this, especially budget time, we can help reduce this. Again, thank y'all for being here.

Commissioner Chandler commented:

- Hey, everybody. Good to see everybody here and like Wayne was saying, it's a beautiful day outside.
- First of all, you all have 150% support from me, always have ever since I've come on the Board. I think it's a wonderful thing. That's some of the good stuff that goes on in this county. I can tell you without even looking at the budget, you'll get my vote for your funding. If we can't find funding for y'all, we got a problem with our quality of life here in Stokes County. Appreciate y'all's support coming here. I think that shows that you do participate in the county and I think more people need to do that.
- I guess I'll go down the list in terms of taxes on the reevaluation. It's all about market demand. Maybe we need to do a better job somehow in explaining the process that the tax department goes through in figuring out the level or the value is. That's something that we'll take a look at in hindsight and maybe correct that.
- Second thing is that people are moving to Stokes County. I know some people act like they're putting in subdivisions and then people want to be shocked about how the value of houses are going up. I think that you can't have it both ways. You can't sit there and say, "here come the subdivisions" and also not improve the infrastructure and not expect to have the values of homes go up. It doesn't make sense to me.
- The other thing that ties in with y'all that are sitting in here and me is a lot of the people is 65 and older moving into Stokes County. So, we have to provide service to everybody. Naturally, the school system, healthcare, public safety. The more people that move in, especially in a congested area, the more cost for service that's going to be there. The number one expense you're going to have, in terms especially with reoccurring expenses, is personnel. We have to keep employees, especially with EMS, paramedics. They have certifications, a lot of training, we want to do the best we can. We don't want to overpay our taxes, but at the same time, we have to invest in our community. I think that as we have already started. We've had strategic planning in January. I think the Manager's done an excellent job in the last couple of meetings in showing what the process is. And we have all had a chance to give our opinions of what the priorities are when it comes to budget. But there will be more coming down and I want you to know that it's not an easy task to try to juggle. Do we have quality of life, and do we have service? Or do we just say, "hey we're going to collect taxes, but not do anything with those taxes?"

Commissioner Morris commented:

- I would like to also welcome all of our senior folks that are here tonight. Some famous person said, and I'm not sure who it was, that you can measure a nation by how well they take care of their youth and their senior people. I think that's very true.
- When Masonboro did that study for the school system on consolidation, that one of the things they mentioned was that we have a lot going on in the senior community and we really needed to be resourcing that and paying attention to that growth. Which I say, "amen." I'm 72 so I think I'm one too, last time I looked. We do need to support the budget items that some in that associate what Paula and Vicky and all you guys are doing to make sure we do take care of our senior population.
- My second item is going to be a little more lengthy. I used to do a blog several years ago as a commissioner. The purpose of it was to express my opinions on political issues. I tried to use it to educate folks on what we were doing in the county from a commissioner up here. It ended up with almost 3,000 people that were following it pretty close. But after we got elected, I let that drop off basically. It was really quite a lot of effort to do. Recently, I was thinking I would still like to be able to do that, but blogs have become somewhat antiquated.

People are using podcasts and livestreams these days to get their information. So, I was looking at this time up here at each of our meetings and I thought I could really make much better use of my time if I did a modified, reduced length version of the blogs I used to do. So, I got the first one here today, you guys are the lucky ones to get to hear the first one.

- I'm going to call it this No Spin Zone and try to have something that pertinent or some substantive information for each one of the meetings that we have. And I'm going to type it out today and make it available so she can post it without having to figure out what I said or did so she can post it exactly as presented in the minutes. So, it will be available if you're interested in following up. I'm going to read this to you, and I promise it won't be as long as Jimmy Walker used to be, for those old-timers that are around. My old friend, Jimmy Walker, we enjoyed many meetings listening to him talk. Anyways, I'll get to it right quick.
- I would like to start by mentioning an interesting point I heard the other day about Dr. Thomas Sowell. Most conservative political junkies are aware of the Stanford professor, Dr. Thomas Sowell, who is one of the great conservative authors, economist, and political commentators of all time. Oddly enough, early in his life Dr. Sowell was a devout Marxist. When he was asked how he could have possibly converted from Marxism to being a capitalist conservative he gave a one-word response, FACTS.
- My reason for sharing Dr. Sowell's response is to emphasize the importance of facts in forming one's opinions, especially in political discourse at all levels of government. My approach has always been to get my facts directly from the person involved on any issue, instead from third parties who might have ulterior motives in describing a particular person or issue. Ulterior motives and twisting of the facts to fit one's own narrative occurs far too often in politics, so beware of those with forked tongues.
- My reason for this short dissertation is to try and minimize the influence of disinformation that is being put out on social media now just in front of the upcoming Republican Party elections at the Stokes County Republican Convention in March. The spin doctors are working full steam ahead at the Republican precinct meetings which are currently being conducted prior to the county convention. A leading topic for them is the revaluation that has just been completed by the county. They are accusing myself and Commissioners Wood and Chandler of some type of diabolical scheme related to taxes associated with the revaluation, as if we haven't been doing revals every four years for decades. Sometimes I think these people forget that commissioners pay property taxes too. County revaluations are normally conducted at either four- or eight-year intervals to ensure taxpayers are paying a fair and accurate amount of property tax based on increases or decreases in the value of their property. In Stokes County we also use four-year intervals to ensure the county is getting the correct amount of tax +from our largest taxpayer, Duke Energy. Let me read to you a description from the UNC School of Government on the Revenue Neutral Tax Rate and how it works with periodic revaluations by county governments. As you will see from the next document I'm going to read revenue neutral tax rates are somewhat complicated, so please consider the source when you hear someone explaining or possibly spinning information on revaluations and associated tax rates.
- This document I'm going to read to you is by Chris McLaughlin. He was at the UNC School of Government, and the title of this is "The Revenue Neutral Tax Rate." The revenue neutral tax rate is a bundle of contradictions. It is intended to make the property tax reappraisal and rate-setting process more transparent, but instead it often muddies the waters. The rate is required to be calculated and published by local governments but need not actually be adopted for the coming fiscal year. If adopted, the rate is revenue-neutral for the county as a whole but not for individual taxpayers. In a nutshell, the revenue-neutral rate is complex, confusing, and unavoidable. Here are some tips to minimize problems associated with the revenue-neutral tax rate and maximize its usefulness.
- The next heading is: What is the revenue-neutral tax rate ("RNTR") and why does it exist?
- NCGS 159-11(e) defines the RNTR and requires that it be included in the proposed budget

submitted by the finance officer to the governing board “for comparison purposes” in reappraisal years. Counties (and therefore the municipalities in those counties) must conduct reappraisals of real property at least every eight years. Most counties are on four- or eight-year reappraisal cycles. When a reappraisal occurs, the tax base for that county and its municipalities changes because real property values are pegged back to market value. (Or at least that’s the goal.) In “normal” economic times, the real property tax base increases after a reappraisal, usually between 20% and 40% depending on how long it’s been since the county’s last reappraisal. When the tax base changes, that local government would experience a change in revenue if its tax rate were to remain unchanged for the new fiscal year. The RNTR is intended to show the tax rate that would keep the local government’s revenue neutral given its new tax base. Well, not exactly neutral: the statutory calculation increases the current year’s revenue by the average annual growth rate experienced by the local government’s tax base since the last reappraisal. If the tax base increases due to the reappraisal, the RNTR will be lower than the current tax rate. If the tax base decreases due to the reappraisal, the RNTR will be greater than the current tax rate.

- How does the RNTR affect taxpayers? The RNTR must be published but it need not be adopted. If the local government adopts a tax rate greater than the RNTR—even if the new tax rate is lower than the current tax rate—then it effectively increases its revenues and increases the tax burden on its citizens. Taxpayers often have difficulty accepting the fact that their individual tax bills still may increase even if the local government adopts the RNTR. The “revenue-neutral” aspect of the RNTR refers to the aggregate tax burden for the entire jurisdiction, not the tax burden for individual taxpayers. If a taxpayer’s real property appreciated in value more than did the local government’s real property in the aggregate, then that taxpayer’s tax bill will increase if the RNTR is adopted. A taxpayer’s bill will also increase if that taxpayer’s proportion of real property to personal property is greater than that for the jurisdiction as a whole. When real property market values are rising each year, a reappraisal effectively shifts more of a local government’s tax burden from personal property (which is pegged to market value every year) to real property (which lags behind market value in between reappraisal years). As a result, adopting the RNTR will increase aggregate taxes on real property and decrease aggregate taxes on personal property. A taxpayer who owns only real property (or real property and low value personal property) will experience a tax increase even if the RNTR is adopted. Budget, finance and tax officials facing a reappraisal year should take care to educate both the governing board and their taxpayers about what the RNTR is and isn’t. Which is what I’m trying to do to some extent.
- Okay, getting back to misinformation that is being primarily directed at three of us, someone sent me a social media post the other day that read in part “Rick Morris, Keith Woods and Brad Chandler sent out a mailer when they ran promising Lower taxes, new hospital, and better internet. They are now 3 for 3 in failing Stokes County. Let’s examine these three charges individually. #1- I can assure you that I never promised to lower taxes when I was running for office. The primary reason is that I don’t have a crystal ball to see into the future, and I’ve given that response many times. I have always said that I would keep taxes as low as possible and only raise them as a last resort to fund required budget needs. I’ve also said that during revaluation years I would always reduce the tax rate as close as possible to revenue neutral, assuming property values were increasing and not decreasing. I think the tax message from the other two guys I ran with during our last campaign was also similar to mine. #2-On the hospital issue, I sure don’t consider that a failure. Our board issued a request for proposal and received a very promising proposal from the Novant Health System which is being negotiated as we speak. Novant is one of the largest and most successful hospital entities in the country. #3-Last but not least the internet. By any measure, the internet expansion with RiverStreet has been a huge success. All you have to do to see that is watch the presentation from the last commissioner meeting and look at the maps that were shown with internet all over the county. The RiverStreet program offers three options; in ground

fiber optic cable, fixed wireless and a new option named Flexify, which works using cell signals. Maybe the best news about the RiverStreet network is its superior performance at a cost of only \$1.8 Million dollars of local taxpayer funds. All other funds came from federal or state grant funds and funds provided directly from RiverStreet. The total program investment is up to \$24+ Million. With one more grant cycle the RiverStreet program should be completed for the entire county.

- In closing, I would just ask that our voters to fact check carefully what you hear from various political factions and determine what the true facts are by going directly to the source, not to those who have a political agenda they are pushing where they twist the facts to support their narratives. The three examples I have described above are illustrations of how this is being done.
- Hopefully, our Stokes County citizens will continue to select well qualified, forward-looking individuals to the elected positions in the political parties and local government boards, so the county does not slip back to the problems of the past that have left us with many of the challenges we are trying to address today. Thanks for your time and attention.

County Manager Jeff Sanborn had no comments.

Assistant County Manager Amber Brown commented:

- The only thing I was going to share is that the Parks and Rec Steering Committee we approved and created at the last Board Meeting. We didn't get enough applications; they were still coming in when we were creating the agenda so that'll be on the next commissioners meeting for discussion.

Chairman Wood commented:

- I'd like to welcome everybody here. At 73, pushing 74, I'm one of y'all. You know where I stand. With that said, let's get on with the meeting.

Conflicts Of Interest

Chairman Wood asked if any Board member had a conflict of interest with any of the items of the agenda for today or one that could be perceived as a conflict of interest.

No conflicts of interest were stated by the Board.

CONSENT AGENDA

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

Budget Amendments

Tax Office Agenda

Chairman Wood entertained a motion to approve the Consent Agenda, which included the below:

- Budget Amendments
- Tax Office Agenda

Commissioner Chandler moved to approve the Consent Agenda as presented.

Vice-Chairman Barneycastle seconded the motion. The motion Passed.

INFORMATION AGENDA

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

Register of Deeds Quarterly Report

Chairman Wood turned the floor over to Register of Deeds Brandon Hooker to present the Register of Deed Quarterly Report.

Register of Deeds Brandon Hooker presented a report for the first quarter of the calendar year 2025 (also the second quarter of fiscal year 2024-2025). He reported the total recording fees as \$59,083.75 and the total excise tax as \$140,744.00 for a total revenue of \$199,827.75. Net revenue for the quarter was \$119,920.15. He also gave updates on personnel, technology, and records of the number of deeds, copies, certificates, etc.

After some discussion, the Board proceeded to the second item on the Information Agenda.

Senior Center Expanded Services Update

Chairman Wood turned the floor over to Paula Hall and Reba Dodson to present the Senior Center Expanded Services Update.

Hall and Dodson presented their update on the expanded services for the senior center in Stokes County and requested continued funding for the Senior Center Expanded Services. The center is now operating at five remote sites, dropping Oak Grove Baptist Church. The center is offering a minimum of two exercise classes at each site, with options for the type of classes offered, such as being accessible to varied levels of abilities. Hall and Dodson gave information on upcoming presentations and special classes, how they are embracing technology, and the measurable benefits to the services being offered.

After some discussion, the Board proceeded to the final item on the Information Agenda.

Northwestern Regional Library Update

Chairman Wood turned the floor over to Northwestern Regional Library Director Joan Sherif to present the Northwestern Regional Library Update.

Joan Sherif with the Northwestern Regional Library presented an update on the system and the county libraries. The library branch managers from King, Walnut Cove, and Danbury joined her to present brief updates as well.

Across the Northwestern Regional Library system, book circulation, computer and Wi-Fi use, programs/program attendance, and library visits were all up from FY 22-23. In the Stokes County library branches for FY 23-24, library visits are up almost 7%, registered patrons are up 16.5%, transactions are up almost 31%, and attendance is up almost 5%.

The Board proceeded to the first item on the Discussion Agenda.

DISCUSSION AGENDA

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

Five-Year Financial Forecast Update

Chairman Wood turned the floor over to County Manager Jeff Sanborn to present the Five-Year Financial Forecast Update.

During a planning retreat on January 16-17, the Board of Commissioners agreed to several funding and planning priorities relevant to the next five years. As a follow-up to that discussion, County Manager Jeff Sanborn presented an update to the Five-Year Financial Forecast focusing on priority Opportunities for Improvement (OFIs), revenue neutral tax rates and inflation adjusted revenue neutral tax rate, changes made to the five-year forecast related to the various funds, and next steps.

Chairman Wood opened the floor for discussion, questions, and/or comments.

After some discussion, this item was moved to the Discussion Agenda for a meeting in the near future.

JCPC Appointment Request

Chairman Wood turned the floor over Assistant County Manager Amber Brown to present the JCPC Appointment Request.

Tammy Martin and Jordan Boyette can no longer continue serving on the Juvenile Crime Prevention Council (JCPC). Recommendations were sent from these members of staff from their respective organizations to serve as designees. These individuals are Kayla Bohannon for the Health Department designee and Lieutenant B.G. Haynes for the King PD designee. The JCPC approved the recommendations at their January meeting and now requires Board approval for appointment.

Commissioner Cox made a motion to nominate the two individuals to serve on the JCPC.

Vice-Chairman Barneycastle seconded the motion. The motion Passed.

This item was moved to the Action Agenda for the next meeting where a poll will be taken to appoint the nominees.

ACTION AGENDA

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

Collection Retainer Fee for Municipalities

Chairman Wood entertained a motion to approve the item as presented.

Commissioner Cox moved to approve the Collection Retainer Fee for Municipalities raising it from 1.0% to 1.75%.

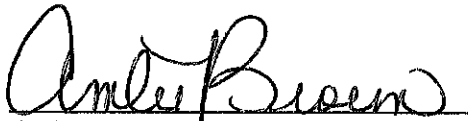
Commissioner Chandler seconded the motion. The motion Passed.

Adjournment

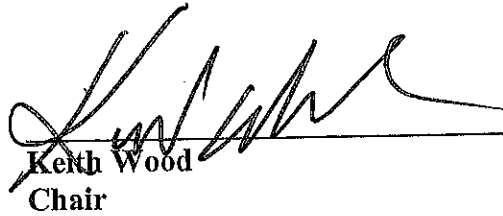
Chairman Wood entertained a motion to adjourn.

Vice-Chairman Barneycastle moved to adjourn at 3:54 pm.

Commissioner Chandler seconded. The motion Passed.

A handwritten signature in cursive script, appearing to read "Amber Brown", written over a horizontal line.

Amber Brown
Clerk to the Board

A handwritten signature in cursive script, appearing to read "Keith Wood", written over a horizontal line.

Keith Wood
Chair