

**Chowan County Board of Commissioners**

**Regular Meeting**

**Monday, March 2, 2026**

**Chowan County Public Safety Center**

**305 West Freemason St.**

**Edenton, NC 27980**

**6:00pm**

*This meeting was recorded. A copy of the recording is in the clerk's server meeting file labeled March 2, 2026.*

Present: Chairman Bob Kirby, Commissioners Larry McLaughlin, Ron Cummings, Chris Evans, Tray Taylor and Tony Shaffer. Commissioner Ellis Lawrence came in later

Staff present County Manager Kevin Howard, Finance Officer Cathy Smith and Board Clerk Susanne Stallings.

**Regular Meeting**

Chairman Kirby called the regular meeting to order and led the pledge.

Commissioner Taylor then offered the invocation.

**Approval of Agenda**

Board Clerk Susanne Stallings presented a request to amend Item #11 on the agenda. She noted an item a. would be to approve an amendment to the 2025 auditor contract and item b would be approval of the 2026 auditor contract.

Commissioner Cummings moved to approve the agenda as amended.

Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

**Public Comment**

Chair Kirby opened the floor for public comment.

There was none.

**Consent Agenda**

*All items on the Consent Agenda are considered to be routine and may be enacted by one motion. If a County Commissioner requests discussion on an item, the item will be removed from the Consent Agenda and considered separate*

a. Minutes

Minutes of the January 28, 2026, Salary Study Presentation, February 10, 2026, 5 on 5 Committee meeting and the February 11, 2026, CIP Committee meeting.

Ms. Stallings noted a correction to the minutes of February 11<sup>th</sup> to note this was a CIP Committee meeting at the top of the minutes.

Commissioner McLaughlin moved to approve the consent agenda as corrected. Chair Kirby asked for all in favor, the motion passed unanimously (6-0).

### **Reappraisal Presentation**

Ryan Vincent with Vincent Valuations presented the Board with a status update presentation on the 2026 Reappraisal. A copy of the PowerPoint presentation is in the meeting file labeled March 2, 2026. Highlights from the presentation include:

- A reappraisal is a process in which all real property in the County is appraised at its current market value as of a particular date.
- State law requires all counties to conduct a reappraisal at least once every 8 years.
- Market value is the most probable price a property would bring in an open and competitive market. Market value is obtained by analyzing market sales patterns and trends and is set by the choices of buyers and sellers in the marketplace.
- Data collection for the reappraisal began in March 2024.
- The schedule of values was presented September 15, 2025.
- Reappraisal notices will be mailed to property owners in March 2026.
- Approximately 13,000 properties are appraised in Chowan County. This is referred to as a mass appraisal. Appraisals are conducted using industry standards for mass appraisals.
- Overall county wide changes are estimated to be between 38-42%
  - o 87.7% of the properties will have a higher value than 2022
  - o 12.3% of the properties will have a lower value than 2022
  - o 13.9% of the properties changed by +/- 15% or less
  - o Some areas of the County have seen an increase in market value while others have experienced a decrease in value, and some have stayed about the same.

Mr. Vincent then provided the Board with slides that showed various residential and commercial properties within the County. The slides show the year built, the 2022 assessed value, a recent sale date and sale price and the percentage of increase in the value. He noted that the appraised value and tax rates are two separate concerns. He noted the tax rate is determined by the Board based on their budget needs. He noted the appraised value is established well before the tax rate is set and independent of the tax rate. The amount of the final tax bill cannot be determined until the tax rate is set.

Commissioner Lawrence joined the meeting.

Mr. Vincent stated that residents should review their property data to ensure the information is accurate and up to date as of 1/1/2026. He stated residents should compare their value against properties that sold within 2024 and 2025. Residents must appeal their property by May 11, 2026, if data problems or value discrepancies have been found. A fully completed appeal form with date and signature is required to be given to the Tax Office prior to May 11<sup>th</sup>. He reviewed the accepted documentation that must accompany the appeal. He stated that errors or out of date information can be managed quickly. He discussed property tax relief programs available. He reminded the Board that May 11, 2026, at 5pm is the deadline to file an appeal. He noted that tax bills will go out in the summer of 2026.

Commissioner McLaughlin stated that in 2022 when Vincent assisted the County with appeals he was impressed with the thoroughness and understandability of the listings and appeals. He

encouraged the public to check the dates on their assessment, he stated he noticed an error on his form and was able to have it corrected easily.

### **Jail Replacement**

Mr. Howard noted that over the past 2-3 years the Board has discussed the need for a new county jail. At the February 16, 2025, meeting, he provided various options for replacement of the existing Chowan County Detention Center (Jail). Options that have been explored included the construction of a new jail, construction of a new regional jail with neighboring counties, as well as joining existing local regional jails that showed estimated costs for each option. Based on discussions at the February 25, 2026, retreat it was recommended the Board vote to authorize the County Manager to begin negotiations with Albemarle District Jail to develop an agreement for Chowan County to join ADJ. A final contract will be placed before the Board at a future meeting.

Mr. Howard provided the Board with estimated costs for each option. He noted the following:

- Current County Jail Budget \$1,165,820
- Cost to join Albemarle District Jail (ADJ) \$1,799,178, he noted there is currently space available and no new construction is required for Chowan to join ADJ. He noted this estimate includes the costs for transport of inmates that were not previously included.
- Cost to buy in with Bertie Martin \$1,066,910 (he noted this cost estimate is based on Bertie Martin receiving state funding for capital costs for expansion. He stated that Bertie Martin will not move forward with Chowan joining if they do not receive these funds).
- Construction of a Regional Jail with Gates and Washington Counties \$2,040,823. He noted that Gates and Washington Counties have opted to not move forward on this option.
- Cost to construct a new jail in Chowan County \$2,857,157, this is the annual cost, construction costs were estimated to be around \$25 million.

Commissioner Shaffer moved to authorize the County Manager to engage with Albemarle District Jail for the purpose of a merger for Chowan County to join ADJ with a final contract agreement to come back for the Board to approve at a later meeting.

Chair Kirby noted that legislative approval will be needed for this merger.

Mr. Howard noted that ADJ has begun that process at the General Assembly and he noted that Chowan will need to contact its representatives.

Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **Zoning Ordinance Rewrite Contract Amendment**

Mr. Howard stated that the Board is asked to consider approval of an extension of the current contract with Insight Consulting Group LLC to extend the contract term to October 1, 2026. He noted this project was put on hold because of changes being made to zoning regulations by the General Assembly. He noted this extension is no additional cost to the contract.

Commissioner Shaffer moved to approve the contract amendment as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **John A. Holmes High School Change Order**

#### **Change Order for new HVAC unit for Boy Scout Hut**

Mr. Howard presented the Board with a proposal for a change order in the amount of \$16,162.42. He stated this type of change does not require a vote from the Board but is being brought before them as FYI. He noted that they are requesting a natural gas hookup for this location to allow them to remove the onsite propane tank. He noted this option is

#### **Hicks Field net extension**

Mr. Howard presented the Board with a proposal for a change order in the amount of \$63,472.84. He noted this is to increase the height of the net by 10'. He noted the contract called for 30' tall net however 40' is recommended to protect the building and parking lot. The majority of the cost is for new taller metal poles for the netting. He noted the increase in the contract price is the amount of the change. He noted the cost for this increase will come from the contractor contingency line. He stated this type of change does not require a vote from the Board but is being brought before them as FYI.

### **Probation Lease**

Mr. Howard presented the Board with a request for approval of a one-year lease with NC Department of Adult Correction Probation and Parole for the space at the Chowan County Public Safety Center. He noted this is a no-cost lease and the statutes require the County to provide office space for the officers.

Chair Kirby asked if there were any considerations for relocating them to the jail building.

Mr. Howard stated they previously looked at the office space at the jail, and it was not enough space. He stated this can be revisited in the future once the jail is vacated.

Commissioner Shaffer moved to approve the lease as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **DF Walker Gym Door Replacement**

Mr. Howard presented the Board with a proposal to change out the doors at DF Walker Gym (Oakum St.) utilizing capital improvement plan funds. He stated the closures on the doors are worn out and some are becoming a hazard. He stated the doors will be installed primed and will need to be painted.

Commissioner McLaughlin asked about the cost estimate for painting.

Mr. Howard stated he would recommend another \$2,000 in addition to the cost of the doors.

Commissioner McLaughlin moved to approve the proposal and the additional \$2,000 for painting. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

## **Appointment**

### **Recreation Advisory Board**

Chair Kirby noted that this vacancy has been advertised for over a year. The Recreation Advisory Board has reviewed the applications and recommends the appointment of Maurice Bunch to the Recreation Advisory Board.

Commissioner Taylor moved to appoint Maurice Bunch to the Recreation Advisory Board. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

## **Audit Contract and Engagement Letter**

### **Audit Contract and Engagement Letter- 2025 Amendment**

Ms. Smith presented the Board with an amendment to the 2025 contract with Thompson, Price, Scott, Adams & Co PA. She noted the amendment is the not to exceed cost of \$57,000 to be changed to \$59,000. She noted this was due to changes for DSS Medicaid requirements. She noted that a portion of the cost can be billed for reimbursement. She noted the auditor will be at the March 16<sup>th</sup> meeting to present the audit.

Commissioner Cummings moved to approve the contract amendment as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

### **Audit Contract and Engagement Letter -2026**

Ms. Smith presented the Board with a request for approval of the audit contract and engagement letter with Thompson, Price, Scott, Adams & Co., P.A. (TPSA) for 2026. She noted the audit contract fee has increased with a not to exceed cost of \$68,000.

Commissioner Lawrence moved to approve the contract as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

## **Financial Items**

Finance Officer Cathy Smith presented the following:

### **Current Fiscal Year Budget Amendments**

**BA2026-042**

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Solid Waste</b>			
62-3471-521-00	Electronics Recycling - Rev	1,511.72	
62-4710-696-00	Electronics Recycling - Exp		1,511.72
62-3471-530-00	Scrap Tire Tax Distribution - Rev	4,148.92	
62-4710-694-00	Scrap Tire Tax Distribution - Exp		4,148.92
62-3471-531-00	White Goods Tax Distribution - Rev	1,872.16	
62-4710-695-00	White Goods Tax Distribution - Exp		1,872.16
	Balanced	7,532.80	7,532.80
<b>Justification:</b>			
<i>To amend the 2026 budget for Solid Waste to include Scrap Tire and White Goods tax distributions received through February 2026.</i>			

BA2026-043

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>Veterans Services</b>			
11-3582-361-00	NCDMVA Grant - Revenue	20,000.00	
11-5820-696-01	NCDMVA Grant - Expense		20,000.00
	Balanced	20,000.00	20,000.00
<b>Justification:</b>			
<i>To amend the 2026 budget for Veterans Services to include grant received by NC Department of Military and Veterans Affairs. BOCC approved grant application on 11/03/25.</i>			

BA2026-044

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
<b>E-911 Fund</b>			
24-3990-990-00	Fund Balance Appropriated	127,311.00	
24-4325-300-01	Telecommunicator Furniture		127,311.00
	Balanced	127,311.00	127,311.00
<b>Justification:</b>			
		<i>To amend the 2026 budget for E-911 Fund to include Wrightline Console Furniture for backup PSAP located in Perquimans County. Purchase has been approved by NC 911 Board. Fund Balance for the E-911 Fund will be utilized for the purchase.</i>	

Commissioner McLaughlin moved to approve the budget amendments as presented. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

**External Board/Committee Report**

Commissioner Lawrence reported on the COA Board.

Commissioner Shaffer reported on the Health Department Board.

Chair Kirby noted that the NCACC is hosting district meetings and the meeting for District 1 is Wednesday, March 11, 2026, in Halifax County at 10am. If a Board member wishes to attend, please notify the Clerk so that she may RSVP them for the meeting.

**Manager’s Report**

Mr. Howard noted that EMS has the UTV ambulance on display at the meeting for the Board to see it in person. He noted this ambulance was purchased with NC Emergency Management grant funds and will be a regional asset that is housed in Chowan County.

**Timely and Important Matters**

NCACC Video

The NCACC requested that a brief video from NCACC President Wallace Nelson be shared with all counties at their March meeting. The Board watched the video.

Finance Officer Class

Ms. Smith noted that she would be attending classes at the School of Government the next week.

**Adjourn**

Being no further business, Commissioner Cummings moved that the meeting be adjourned. Chair Kirby asked for all in favor, the motion passed unanimously (7-0).

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Bob Kirby, Chair

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Susanne Stallings, Clerk