Chowan County Board of Commissioners
SPECIAL MEETING
Monday, September 15, 2025
Chowan County Public Safety Center
305 West Freemason Street
5:00 pm

AGENDA

The Chowan County Board of Commissioners will hold a special meeting on Monday, September 15, 2025, at 5:00pm before the regular 6pm meeting. The special meeting will be held in the Chowan County Public Safety Center (305 West Freemason St. Edenton, NC).

The purpose of this special meeting will be a closed session to meet in accordance with NCGS 143-318-11 (a) (3,5 and 6) Attorney Client Privilege (discussion of a lawsuit: Rev Dr. John Shannon, Sherrone Battle, Stella Brothers, Debra Miller and Rod Phillips v. Town of Edenton, Town Council, Chowan County and Board of Commissioners) Contract Negotiations and Personnel. The regular meeting at 6:00pm will follow.

Chowan County Board of Commissioners
Regular Meeting
Monday, September 15, 2025
Chowan County Public Safety Center
305 West Freemason Street
6:00pm

AGENDA

Regular Meeting

a. Call to Order
b. Pledge
c. Invocation Commissioner Cummings

1. **Approval of Draft Agenda**

2. **Public Comment**
In accordance with NCGS 153A-52.1 The Board will allow a maximum of 3 minutes per speaker during the Public Comment Period.

3. **Consent Agenda**

All items on the Consent Agenda are considered 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 separately.

a. Approval of Minutes
Minutes of the August 27, 2025 Opioid Settlement Funds Committee, and September 2, 2025, Regular Meetings.

b. Tax Refund/Release

Van Benschoen, A.	$2,068.93	Paid Twice

4. **Schedule of Values Presentation**

Representatives from Vicent Valuations will present the Board with the proposed Schedule of Values for the Chowan County 2026 Property Tax Reappraisal. It will be in order for the Board to schedule the public hearing to obtain public comment on the proposed schedules, standards and rules at the October 20, 2025 meeting. The proposed schedule of values will be posted at the Tax Administrator's Office and Tax Department website. Tax Administrator Chris Hill will also be present to answer any questions from the Board.

5. **Appointments**

Appointment of Deputy Clerk
It is in order that the Board make an appointment for Deputy Clerk to serve in the absence of the Board Clerk. Historically that appointment has been held by Human Resources. It is recommended that Karen Castelloe be appointed Deputy Clerk to the Board.

Chowan County Board of Adjustment
Ron Andronowitz's term on the Chowan County Board of Adjustment has expired. Mr. Andronowitz has indicated he is willing to serve another term. It is recommended that the Board reappoint Mr. Andronowitz to the Chowan County Board of Adjustment.

6. **Annual Report – Register of Deeds**

Chowan County Register of Deeds, Lynn Gilliard is attending the annual Register of Deeds conference and is unable to attend the meeting. She has provided the Board with a written report from the Register of Deeds office which is included in the agenda packet.

7. **Local Re-Entry Council Funding Request**

The Board will consider a request for funding the Hertford, Bertie, Gates and Chowan Local Reentry Council.

8. **Financial Items**

Finance Officer Cathy Smith will present the following:

a. Current Fiscal Year Budget Amendments
2026-014
2026-015

b. Financial Report
Finance Officer Cathy Smith will provide the Board with financial reports for August 2025.

9. **External Board/Committee Report**
   Board members are asked to report on the activities of the external boards to which they have been appointed.

10. **Manager's Report**
    County Manager Kevin Howard will update the Board on any pending matters.

11. **Timely and Important Matters**

12. **Adjourn**

Chowan County Board of Commissioners
Opioid Settlement Funds Committee
Meeting
Wednesday, August 27, 2025
Chowan County Public Safety Center
305 West Freemason Street
4:00pm

Present: Committee Chair Tray Taylor, County Manager Kevin Howard, Finance Officer Cathy Smith, Edenton Town Councilman Aaron Coston, DSS Director Tyeshia Phelps, EMS Director Colin Ryan, Sheriff Edward Basnight and Trillium Health Vice President Bobbie Lowe.

Advisory Members Present: Board Clerk Susanne Stallings and NENC Partnership for Public Health Julie Tunney were present.

Absent: Edenton Chowan Schools Tanya Blount and Health Department Deputy Director Amy Underhill

Guests in attendance were Perquimans County Emergency Services Director Jonathan Nixon and Perquimans County EMS Bethany Buttram.

Call to order
Chairman Tray Taylor called the committee meeting to order.

Presentation from Perquimans County EMS
Mr. Nixon presented the committee with information on the Perquimans County Mobile Integrated Healthcare Program (MIH). He stated this program begin in 2019 after Perquimans applied for a PORT grant to train first responders for overdose response. He stated after the grant ran out; Perquimans County continued the program after the grant period ended. He stated that during this time EMS distributed naloxone in the community. He stated that in 2022 Perquimans County received grant funding from the Duke Endowment along with monies from the Opioid Settlement Funds to purchase a vehicle that is credentialed as Paramedic level. He stated that follow up is attempted at 25- and 72-hours post overdose. He detailed community outreach programming that is also included in the MIH of naloxone distribution, harm reduction education and efforts to reduce the stigma. He stated that in May of 2024 the Perquimans County Commissioners authorized $65,700 of Opioid Settlement Funds under Exhibit A: Strategies 8, 7 and 9 to pay for half of the salary of the MIH Coordinator and part-time provider, to purchase Naloxone and to start a syringe service program. He noted that due to the grant funds, none of the opioid funds were used. In May of 2025 the Perquimans Commissioners authorized $114,000 of Opioid Settlement Funds under Exhibit A, Strategies 1, 8 and 7 to provide payroll support for the MIH Coordinator and part-time providers ($104,000) and Naloxone purchase ($10,000). He noted that when the grant funding ends, they plan to use Opioid Funds to supplement the existing programming in pace and the Perquimans Commissioners will determine if County funds supplant the existing MIH programming. Mr. Nixon shared that he not only

distributes Naloxone in the community but also to law enforcement, fire and even in the school system for facilities. He noted that Naloxone kits are included in County owned Automated External Defibrillators (AED) that are located strategically in the community.

Mr. Nixon shared the various programming options that he has looked into for the MIH and PORT program. He stated they have looked into transportation options as well as drug court options. He stated that Perquimans County is interested in looking into regional partnerships with neighboring counties to expand the services provided with the limited funding received in each County.

Committee members thanked Mr. Nixon for the information and stated they would like to see a recommendation for a regional partnership with a neighboring County.

Mr. Howard explained that any regional partnership would have to be worked out between the County Boards (agency structure, funding, oversight) are areas that will have to be considered.

Mr. Howard stated at the next Committee meeting he would like to bring a recommendation to the Committee to establish a MIH program in Chowan County EMS. He stated he would like the EMS Director Colin Ryan to develop a plan for a position within Chowan EMS to serve as the MIH Coordinator. He noted that once the committee approves a recommendation it will be forwarded to the Commissioners where there will be public input sessions before a final plan is adopted by the Board of Commissioners.

Next Meeting

It was decided that the next Opioid Settlement Funds Committee Meeting will be on September 17th at 4:00pm.

Adjourn

Being no further business, Chairman Taylor declared the meeting adjourned.

_____ _____

Tray Taylor, Chairman Susanne Stallings, Clerk

Chowan County Board of Commissioners
SPECIAL MEETING
Tuesday, September 2, 2025
Chowan County Public Safety Center
305 West Freemason Street
5:00 pm

AGENDA

The Chowan County Board of Commissioners scheduled a special meeting on Tuesday, September 2, 2025, at 5:00pm before the regular 6pm meeting. The special meeting was cancelled.

Chowan County Board of Commissioners
Regular Meeting
Tuesday, September 2, 2025
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 meeting file labeled September 2, 2025.

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

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

Regular Meeting

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

Commissioner Evans then offered the invocation.

Approval of Agenda

Board Clerk Susanne Stallings noted the addition of one item to the agenda. She noted there is a request to add item 7a, Emergency Management Grant Application.

Commissioner Cummings moved to approve the agenda as amended.

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

Public Comment

Chair Kirby opened the floor for public comment.

Vicki Sherbs 420 Captains Cove Edenton, NC provided the clerk with a written copy of her public comment. The copy of the verbatim comments is in the meeting file labeled September 2, 2025. Ms. Sherbs stated she was present to speak regarding the relocation of the Confederate monument. She provided her family history in regard to the Revolutionary and Civil Wars noting that her father's side of the family was ripped in half during the Civil War because there were members of her family fighting on both sides. She stated her concern over placement of a confederate monument commemorating soldiers who fought on the side that supported human bondage and against the United States of America and that the monument is taller than the existing veteran's memorial is an ill-thought-out plan and an affront to American soldiers (black or white) and their families.

Michael Dean, 100 Emperor Landing Road Edenton stated that was there as a citizen of the County not as the Commander of the Edenton Bell Battery. He stated that he had ancestors who fought in the Civil War and other wars. He thanked the Board of Commissioners for doing an awesome thankless job. He stated that the Board has done so much and put so much effort into the monument and were slapped in the face. He thanked Miles Layton with the Albemarle Observer for posting important questions that need answers regarding the monument that needed answers. He stated they will continue to move forward.

Chair Kirby called for any further 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 separately.

Approval of Minutes

Minutes of the August 4, 2025, and August 18, 2025, Regular Meetings.

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

Opioid Settlement Funds Committee Update

Mr. Howard provided the Board with an update on the activities of the Opioid Settlement Funds Committee. He stated that the committee is scheduled to meet again on September 17th. He stated that he hoped the committee would form a proposal to send to the Commissioners for an October meeting. He noted that the Board could change the programming at any time.

Commissioner Taylor stated that the information shared with the committee from Perquimans County on their program and what has worked and what has not worked for them.

Mr. Howard stated the committee is looking into a recommendation to have a position in Chowan County EMS for post overdose follow-up.

Personnel Policy Amendment

Mr. Howard stated that Article IV Section 8 of the Personnel Policy prohibits employees serving

in their initial 9-month probationary period from transferring to a new position of different classification until permanent status is obtained. The proposed amendment to this policy allows the County Manager, the authority, to approve this type of transfer on a case-by-case basis. He noted this it is not to allow individuals to apply for positions but if he determines that a probationary employee is best suited for an open position, he will have the authority to move them into that position.

Commissioner McLaughlin asked if this policy amendment would change the probationary period.

Mr. Howard stated the probationary period would remain 9 months.

Commissioner Shaffer asked if the amendment or transfer of the position would affect the budget.

Mr. Howard stated that transfers from department to department could impact the budget, however advertised position salaries are budgeted/established.

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

ARTICLE IV. RECRUITMENT, SELECTION, AND EMPLOYMENT PROCEDURES

Section 8. Probationary Period for New Hires All employees, with exception of the Sheriff's office, hired by Chowan County shall serve a 9 month probationary period. New employees hired by the Sheriff's Office are required to serve a 12 month probationary period. The probationary period is the period used to train and assess the quality of work of the new hire to determine if permanent status will be granted as well as a time for the employee to assess if they are interested in the position and feel they are appropriate for the job. During the probationary period, the employee may be dismissed for performance or personal conduct without the right of appeal under county appeal policies. Probationary employees that are dismissed will be given a letter of dismissal outlining specific reasons for the action. **A county employee can serve only one probation period once hired.**

At the end of the 9 month probationary period (12 month probationary period for employees of the Sheriff's Office), the Department Head shall determine whether to grant permanent status to the employee. The Department Head, or designated supervisor in conjunction with the Department Head, shall be responsible for monitoring the performance of new employees and shall provide regular feedback, through established Evaluation system, to the employee regarding overall performance, strengths, deficiencies, and any other work related indicator. Department Heads, excluding the Sheriff, Register of Deeds, and County Social Service Director, shall recommend in writing permanent status to the County Manager. The letter should highlight evaluation statistics, strengths and

weaknesses, and other employment factors relevant to permanent status. If a Department Head determines that the employee shall not be granted permanent status, they must make this determination and take appropriate action no later than the last day of probationary employment.

Employees that are serving in a probationary period are not eligible to transfer to a new position of different classification; therefore, probationary employees are ineligible to apply for other positions within the county during probation. If the County Manager determines that an employee serving in a probationary period is the most qualified candidate to fill a vacant position, the County Manager is given the authority to approve the transfer of the probationary employee to the new or different position on a case-by-case basis. Once permanent status is obtained, employees are then eligible for consideration in other position classifications and may apply at that time.

Veterans Services Annual Report

Wayne Bray, Veterans Services Officer, presented the Veterans Services Annual Report to the Board. He noted that 632 veterans were served from September 2024 through August 2025. He provided an additional handout breaking down the latest information from 2023 on the distribution of VA expenditures by County. A copy of the report is in the meeting file labeled September 2, 2025.

Chair Kirby asked what the hours for the VA office in Chowan County were.

Mr. Bray stated that the hours are 8:30 to 4:30 on Tuesday, 8:00 – 5pm on Wednesday and 8:30 – 12:30 on Thursday. He noted that he only works 19 hours per week.

Commissioner Evans asked if only Chowan County Veterans are served by his office.

Mr. Bray stated no, he serves veterans from neighboring counties who come in for services, often due to the hours in neighboring counties.

Commissioner Evans asked if there are any homeless veterans in Chowan County.

Mr. Bray stated yes that he only is aware of the ones that he works with. He stated that there were about 15 individuals. He stated that individuals have to ask for assistance in order to receive the help that is available to them.

Commissioner Lawrence noted that the numbers for vocational education benefits are low for Chowan County, he asked why this was.

Mr. Bray stated that many veterans are not aware of all of the benefits that are available to them.

The Board thanked Mr. Bray for the information.

Insurance Settlement

Mr. Howard presented the Board with a proposed insurance settlement following a hail damage survey performed on several county buildings. He stated that normally he would not bring this type of settlement to the Board, however the survey was not requested by the County. He stated that there was some damage to a County building from a hailstorm and when the contractor came to look at it, they offered to assess other County buildings to determine if any hail damage was sustained. He stated that they assessed all the County buildings and have determined there was damage at Swain, Library, Detention Center, Courthouse, EMS and the Health Department Building. He stated his concern was the offer for painting at Swain. He stated that he was not inclined to accept that offer. He stated that the County does not have to accept the money, but it also does not have to spend the money on painting if it does accept it.

The Board by consensus agreed to accept the settlement as presented and will determine at a later time what to do with the funds.

Emergency Management Grant Application

Emergency Management Coordinator Cord Palmer presented the Board with a request to apply for funding from a North Carolina Emergency Management (NCEM) Homeland Security Grant Program (HSGP) in the amount of $20,000 for the purchase of a water rescue craft. He stated this grant was originally awarded to Pasquotank County and they have declined the grant. He stated that the Town of Edenton has been looking to purchase a water response vehicle (jet ski). He stated this would allow for a faster response at the Downtown Waterfront. He stated that when the Town of Edenton began the application process it was determined that there is paperwork required to be in place prior to the application and the Town does not have this in place. He stated that Emergency Management does have these documents in place. He stated that the Emergency Management would not transfer the ownership of the property if the grant were awarded but it would be assigned to the Town under the agreement between the County and Town for the operations of the Fire Department.

Mr. Howard noted that the County receives these funds annually and that is why Emergency Management has the documentation in place.

Commissioner Lawrence moved to approve the request for the grant application.

Commissioner Shaffer asked if the County would be responsible for maintenance or repair of the vessel.

Mr. Howard stated that the County would draft an agreement for the Town to maintain the vessel.

Mr. Palmer noted the Board was provided with a copy of a letter from the Town authorizing the request. He also noted that Dare and Chowan are the two Counties competing for the grant.

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

Financial Items

Finance Officer Cathy Smith presented the following:

FY2026 Budget Amendments
2026-010

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Register of Deeds			
11-3418-415-00	*Preservation/Automation	731.28	
11-4180-298-00	*Dept Supplies - Auto/Pres		243.76
11-4180-440-00	*Contr Svcs - Automation/Pres		243.76
11-4180-511-00	*C/O - Auto / Pres		243.76
Sheriff's Office			
11-3431-232-00	*Sheriff Donations	400.00	
11-4317-440-00	*Donation - Expense		400.00
Animal Shelter			
11-3438-894-00	*Donations - Chowan	4,522.87	
11-3438-894-01	*Donations - Gates	172.65	
11-3438-894-02	*Donations - Perquimans	456.70	
11-3438-894-03	*Donations - Other	54.00	
11-4381-600-00	*Donation - Expense		5,206.22
11-3438-895-00	*Adoption - Chowan	1,152.00	
11-3438-895-01	*Adoption - Gates	400.00	
11-3438-895-02	*Adoption - Perquimans	525.00	
11-3438-895-03	*Adoption - Other	1,989.50	
11-4381-441-00	*Contr Svcs - Spay/Neuter		4,066.50
Cooperative Ext:			
11-3495-370-00	*AG Program Fees Discretionary	3,600.00	
11-4953-440-00	*Ag Program Fees Discretionary		3,600.00
11-3495-378-00	*4-H Fees Discretionary	1,236.00	
11-4953-448-00	*4-H Fees Discretionary		1,236.00
11-3495-379-00	*Livestock Program	5,010.00	
11-4953-449-00	*Livestock Program		5,010.00
11-3495-380-00	*ECA Discretionary (Extension Community Association)	1,500.00	
11-4953-450-00	*ECA Discretionary (Extension Community Association)		1,500.00
11-3495-384-00	*Master Food Grant	1,000.00	
11-4953-454-00	*Master Food Grant		1,000.00
Recreation			
11-3612-487-00	*Recreation Donations	660.00	
11-6130-299-01	*Donations - Dept Supplies		660.00
Senior Center			
11-3616-533-00	*Reg Fees - Trips	18,609.00	
11-4268-312-00	*TRIPS - Senior Citizens		18,609.00
11-3616-533-01	*Registration Fees Activities	295.00	
11-4268-299-01	*Activities - Dept. Supplies		295.00
11-3616-535-04	*Silver Sneakers	786.00	
11-3616-535-06	*Renew Active	792.00	
11-4268-352-02	*Healthways		1,578.00
11-3616-535-01	*Donations - Fitness	231.00	
11-4268-352-01	*Donations - Fitness		231.00
DSS			
12-3531-230-14	*DSS Special Events	540.00	
12-5310-450-00	*DSS Special Events		540.00
	Balanced	44,663.00	44,663.00
	Total Discretionary Income Received FYE 2026	**44,663.00**	
Justification:			
	To amend the 2026 budget to include Discretionary income for July 2025.		

2026-011

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
DSS			
12-5310-121-00	Salaries - Regular		(20,000.00)
12-5310-126-00	Salaries - PT		20,000.00
	Balanced	-	-
Justification:			
	To amend the 2026 budget for DSS to include additional part-time salaries. Part-time employees are being utilized in full-time vacancies. This is a transfer between line items and no additional funding is being requested.		

2026-012

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Lottery Fund			
49-3591-235-00	Lottery Fund - R&R Fund Revenue	120,000.00	
49-5913-614-00	DF Walker Gutter System Replacement		120,000.00
	Balanced	120,000.00	120,000.00
Justification:			
	To amend the 2026 budget for Lottery Fund to include gutter system replacement at DF Walker Elementary School. Funding request was approved by BOCC on 05/19/25.		

2026-013

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Admin/Finance			
11-3990-990-00	Fund Balance	10,000.00	
11-4120-122-00	Salaries - OT		10,000.00
	Balanced	10,000.00	10,000.00
Justification:			
	To amend the 2026 budget for Admin/Finance to include Overtime salaries due to personnel transition.		

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

Update on JA Holmes Highschool Project Expenses

Ms. Smith presented a report on the John A. Holmes High School Project Expenses. A copy of the report is in the meeting file labeled September 2, 2025.

External Board/Committee Report

Commissioner Shaffer reported on the upcoming Hospital Directors Council, Health Department Board and noted he will be attending a meeting with Trillium soon.

Manager's Report

County Manager Kevin Howard provided the following updates:

- USDA is coming to visit the high school project on September 18th at 10am. Board members should let the manager know if they plan to attend.
- He stated he has been contacted about entering into a MOU with Pasquotank Animal Shelter to house animals.
- The revaluation schedule of values will be presented at the next Board meeting.

Timely and Important Matters

Chimes on the Green Invitation

Ms. Stallings noted that the Board of Commissioners received an invitation from the Friends of the State Historic Sites-Edenton to attend a celebration of the restoration of the historic clock on the 1767 Chowan County Courthouse.

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).

_____ _____

Bob Kirby, Chairman Susanne Stallings, Clerk

[redacted]

RUN DATE: 9/2/2025 2:20 PM

CHOWAN COUNTY REFUND REPORT

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
51950	2025-14387	RP: 780406391402		2,068.93	Bank Wire	8/27/2025 1:41:25 PM
VAN BENSCHOTEN, ANNE V						
VAN BENSCHOTEN, JOHN E						
106 ALBANIA ST						
Edenton, NC 27932		Refund to southern bank taxes previously paid by tax payer				
		REFUND RECIPIENT:				

TOTAL REFUNDS PRINTED:	**2,068.93**
TOTAL VOID REFUNDS:	**0.00**
TOTAL:	**2,068.93**

Chowan County Tax Department

2026 Chowan County Reappraisal

Presented by:
Vincent Valuations

What is Reappraisal?

- Reappraisal is a process in which all real property in the county is appraised at its current market value as of a particular date.

- Real property includes both land and the improvements on it, whether residential, commercial, agricultural or industrial in nature.

Why We Reappraise Property

- State Law requires all counties to conduct a reappraisal at least once every eight years.

- Reappraisal distributes the overall property tax burden equitably across the county based on current market values.

What is Market Value?

- Market value is the most probable price a property would bring in an open and competitive market.
- Over time, most properties change in value, but often at different rates, depending on location.

The **Tax Department does not create market value**, rather we analyze market sales to determine market patterns and trends in different locations. Market value is set by the choices of buyers and sellers in the marketplace.

When will Reappraisal Occur?

- Reappraisal takes effect Jan. 1st, 2026.
- Data collection began in 2024
- Schedule of Values presented September 15th, 2025
- 2026 Reappraisal Notices will be mailed to all Chowan County property owners between Feb. – Mar. 2026.
- New market values will be used to calculate tax bills from Summer 2026 until the next reappraisal occurs.

What is being presented tonight

- Per NCGS 105-317(c), to submit the proposed Schedule of Values for Market Value and for Present-Use Value to the Board of Commissioners for consideration and to make them available for public inspection.
- The Schedule of Values documents the guidelines, methods and procedures used by the Assessor to value real property at market value or at present-use value as appropriate.
- These Schedules of Values will become effective January 1, 2026 and will remain in effect until the County's next Reappraisal.
- We are requesting that the Board of Commissioners schedule a Public Hearing on the Schedules of Values for October 20th, 2026.

4 Steps to Reappraisal

Data Collection: Physical characteristics are collected for each property, including condition and exterior features.

Sales analysis and modeling: Property sales are studied to determine market areas, trends, and patterns from which models that mimic the local market are created and applied at the neighborhood level.

Develop Schedule of Values: Schedule of Values are developed to help appraisers correlate physical characteristics with market values.

Appeals: Taxpayers have the right to appeal the values of their property to the Board of Equalization and Review per NCGS 105-322 (g)(2)

Where Our Values Come From

- Properties and sales are analyzed to determine current property conditions, market areas, and typical sale prices for areas.
- Some variations cannot be determined from the property's exterior. For example:
  - Whether a bonus room or basement is finished or unfinished.
  - Cathedral ceilings or other floor plan variations affecting the size of a second floor.
  - An unusual floor plan or other interior feature that is not typical for the market.
- The challenge, then, is to develop tables that correlate the physical property data we have on file with the sales data to help predict values for all properties, including those that did not sell.

Why We Do It This Way

- We are responsible for appraising about 13,000+ individual properties all at one time. This is referred to as mass appraisal.
- Most major taxing jurisdictions across the country have the same sort of challenge.
- There is no practical way to appraise a large number of properties using the same methods used by single-property appraisers.
- Industry-standard methods have been developed for mass appraisal to produce property values that are reasonable and reliable.
- Unlike single-property appraisals, mass appraisal includes an appeals process to help address valuation issues that can result from limited information, inaccuracy, or even a difference of opinion.

How Do We Know It's Right?

- Mass appraisal techniques include statistical tools used to help measure the accuracy of an appraisal.
- We use a sales ratio as a common measure of how closely assessed values match up with current sale prices. The formula is: **Assessed Value ÷ Sale Price**
- A meaningful sales ratio requires considering multiple sales at typical market values. Sales of single properties or sales under non-typical conditions (foreclosures, auctions, short sales, etc.) often produce misleading results.

Different Areas, Different Changes

In broad terms, we have seen evidence that market values around the county have changed in different ways since 2022:

- Some areas of the county have seen an increase in market values, while others have experienced a decrease in value
- Some areas have changed a lot, and others by much less
- Some areas are about the same

The following are individual examples of these changes. They do not necessarily reflect market changes for all properties in that area.

Market Values

- Year: 1947
- 2022 Assessed Value: $82,309
- Sale Date: 5/9/2024
- Sale Price: $215,000
- Increase of 161%

Market Values

- Year: 1939
- 2022 Assessed Value: $114,646
- Sale Date: 5/21/2025
- Sale Price: $252,000
- Increase of 119%

Market Values

- Year: 1964
- 2022 Assessed Value: $102,661
- Sale Date: 3/4/2024
- Sale Price: $140,000
- Increase of 36%

Market Values

- Year: 1998
- 2022 Assessed Value: $119,666
- Sale Date: 3/14/2025
- Sale Price: $196,500
- Increase of 64%

Market Values

- Year: 2000
- 2022 Assessed Value: $143,598
- Sale Date: 9/25/2025
- Sale Price: $230,000
- Increase of 60%

Market Values

- Year: 1940
- 2022 Assessed Value: $118,668
- Sale Date: 5/30/2025
- Sale Price: $208,000
- Increase of 75%

Market Values

- Year: 1970
- 2022 Assessed Value: $303,882
- Sale Date: 5/30/2024
- Sale Price: $422,000
- Increase of 38%

Market Values

- Year: 1986
- 2022 Assessed Value: $163,410
- Sale Date: 5/23/2025
- Sale Price: $250,000
- Increase of 53%

Market Values

- Year: 2006
- 2022 Assessed Value: $452,267
- Sale Date: 1/14/2025
- Sale Price: $629,500
- Increase of 39%

Market Values

- Year: 1999
- 2022 Assessed Value: $330,723
- Sale Date: 5/8/2025
- Sale Price: $420,000
- Increase of 27%

Market Values

- Year: 1997
- 2022 Assessed Value: $202,918
- Sale Date: 6/28/2024
- Sale Price: $390,000
- Increase of 92%

Market Values

- Year: 1990
- 2022 Assessed Value: $225,055
- Sale Date: 4/21/2025
- Sale Price: $339,000
- Increase of 50%

Market Values

- Year: 1973
- 2022 Assessed Value: $412,311
- Sale Date: 6/5/2025
- Sale Price: $550,000
- Increase of 33%

Market Values

- Year: 1915
- 2022 Assessed Value: $346,785
- Sale Date: 6/21/2024
- Sale Price: $535,000
- Increase of 54%

Market Values

- Year: 1991
- 2022 Assessed Value: $587,501
- Sale Date: 10/10/2024
- Sale Price: $900,000
- Increase of 53%

Market Values

- Year: 2005
- 2022 Assessed Value: $297,466
- Sale Date: 5/24/2024
- Sale Price: $465,000
- Increase of 56%

Market Values

- Year: 1992
- 2022 Assessed Value: $328,914
- Sale Date: 4/22/2025
- Sale Price: $475,000
- Increase of 44%

Market Values

- Year: 1981
- 2022 Assessed Value: $532,308
- Sale Date: 10/18/2024
- Sale Price: $890,000
- Increase of 67%

Market Values

- Year: 1920 & 1990
- 2022 Assessed Value: $749,997
- Sale Date: 3/21/2025
- Sale Price: $1,181,000
- Increase of 57%

Market Values

- Year: 1973
- 2022 Assessed Value: $178,040
- Sale Date: 9/29/2023
- Sale Price: $350,000
- Increase of 96%

Market Values

- Year: 1964
- 2022 Assessed Value: $1,998,813
- Sale Date: 9/21/2023
- Sale Price: $4,100,000
- Increase of 105%

Next Steps

- October 20th – Public Hearing
- November 3rd BoC potential vote to adopt Schedule of Values
- December & January – Public reappraisal presentations
- January 1, 2026 – Effective date of Reappraisal
- February – March 2026 – Mail change of value notices

Questions?

Chowan County Tax Department
305 W Freemason St
Edenton, NC 27932
(252) 482-8487

Good Evening County Commissioners

Recorded Document Count for Fiscal Year.

Welcome to the Register of Deeds 2025 Presentation. I'm attending this year's conference and unable to participate in person.

For this year's presentation I thought it would be interesting to show you the count for some of the documents we record and issuance of vital records.

This just a portion of what we do.

Document Types	Total Count
Plats	73
Recorded Deeds	729
Recorded Instruments	581
Deeds of Trust	416
Satisfactions	426

Vital Records Issuance	Total Count
Births	1,940

Deaths	**1,001**
Marriage Licenses	**83**
Marriage Certificates	**262**
Out of County Birth Searches	**11**
Out of County Death Searches	**40**

Additional Deaths & Births Printed from NC DAVE (out of county).

Birth and Deaths Generated	**178**

- **I anticipated an increase in out of county births and deaths when NC VITAL RECORDS completes migration.**

  Thank you.

Outlook

[External] Salary coverage until Jan 01, 2026

From Gregory Singleton <gsingleton@oicone.org>
Date Tue 9/9/2025 11:54 AM
To Howard, Kevin B <kevin.howard@chowan.nc.gov>; Juan Vaughan II <juan.vaughan@bertie.nc.gov>; Scott Sauer <ssauer@gatescountync.gov>; William Shanahan Jr. <william.shanahan@hertfordcountync.gov>

Greetings Gentlemen,

I hope that you are well. I am doing okay under the circumstances. This correspondence is to ensure sound communication with you as we seek a financial resolution to preserve the Hertford, Bertie, Gates and Chowan Local Reentry Council.

I have reached out to a few of my contacts for financial assistance for the LRC. It is not my intention to get ahead of you and any of your efforts. As I expressed in a prior email to you, this is your LRC, and this is your county.

My Goal: I know that it is not always an easy process for County Boards of Commissioners to turn such financial assistance with such a short window. I have been asking for financial assistance for the amount of **$27,683.94** to secure the salaries and fringes benefits for the next 3 months for Emma Nixon and John Outlaw who are the face of this LRC. This will provide each county more time to come up with a more permanent plan.

If it is not the desire of the Hertford, Bertie, Gates and Chowan LRC Executive committee and or the elected officials to seek financial avenues to support and secure the Hertford, Bertie, Gates and Chowan LRC, please let me know asap.

Sincerely Yours,

Greg Singleton, BS, PMP
Dean of Academic Programs
Opportunities Industrialization Center, Inc.

Phone: 252-212-6812
Work Cell: 252-[redacted]
Email: gsingleton@oicone.org

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of Commissioners **MBA #: 2026-014**

From: Cathy Smith, *Finance Officer*

Date: September 11, 2025

RE: Discretionary Income

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Register of Deeds			
11-3418-415-00	*Preservation/Automation	793.77	
11-4180-298-00	*Dept Supplies - Auto/Pres		264.59
11-4180-440-00	*Contr Svcs - Automation/Pres		264.59
11-4180-511-00	*C/O - Auto / Pres		264.59
Sheriff's Office			
11-3431-235-00	*Sheriff Executions	420.00	
11-4316-440-00	*Sheriff Executions		420.00
Animal Shelter			
11-3438-894-00	*Donations - Chowan	764.28	
11-3438-894-01	*Donations - Gates	935.93	
11-3438-894-02	*Donations - Perquimans	651.02	
11-3438-894-03	*Donations - Other	644.45	
11-4381-600-00	*Donation - Expense		2,995.68
11-3438-895-00	*Adoption - Chowan	1,248.30	
11-3438-895-01	*Adoption - Gates	781.00	
11-3438-895-02	*Adoption - Perquimans	450.00	
11-3438-895-03	*Adoption - Other	1,900.00	
11-4381-441-00	*Contr Svcs - Spay/Neuter		4,379.30
Cooperative Ext:			
11-3495-370-00	*AG Program Fees Discretionary	(3,540.00)	
11-4953-440-00	*Ag Program Fees Discretionary		(3,540.00)
11-3495-378-00	*4-H Fees Discretionary	3,535.57	
11-4953-448-00	*4-H Fees Discretionary		3,535.57
11-3495-379-00	*Livestock Program	11,650.00	
11-4953-449-00	*Livestock Program		11,650.00
11-3495-380-00	*ECA Discretionary (Extension Community Association)	(1,500.00)	
11-4953-450-00	*ECA Discretionary (Extension Community Association)		(1,500.00)

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
11-3495-381-00	*Comm Benefit/Health Iniatives Grant	2,000.00	
11-4953-451-00	*Comm Benefit/Health Iniatives Grant		2,000.00
11-3495-382-00	*Grow to Eat Grant	1,500.00	
11-4953-452-00	*Grow to Eat Grant		1,500.00
Recreation			
11-3612-487-00	*Recreation Donations	480.00	
11-6130-299-01	*Donations - Dept Supplies		480.00
11-3612-504-00	*Recreation Special Events	750.00	
11-6132-453-00	*Recreation Special Events		750.00
Senior Center			
11-3616-533-00	*Reg Fees - Trips	9,069.00	
11-4268-312-00	*TRIPS - Senior Citizens		9,069.00
11-3616-533-01	*Registration Fees Activities	46.00	
11-4268-299-01	*Activities - Dept. Supplies		46.00
11-3616-535-06	*Renew Active	1,026.00	
11-4268-352-02	*Healthways		1,026.00
11-3616-537-00	*Albemarle Comm - Health Promotion	738.00	
11-4268-601-00	*Albemarle Comm - Health Promotion		738.00
	Balanced	34,343.32	34,343.32

Total Discretionary Income Received FYE 2026 **79,006.32**

Justification:

To amend the 2026 budget to include Discretionary income for August 2025.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County

MANAGEMENT BUDGET AMENDMENT

To: FYI - Board of County Commissioners **MBA #: 2026-015**

From: Cathy Smith, *Finance Officer*

Date: September 11, 2025

RE: Capital Project - Storm Drain at Courthouse

Please authorize the finance officer to amend the 2026 budget as follows:

Account Number	Account Description	Revenue (Inc+/Dec-)	Expense (Inc+/Dec-)
Capital Projectts			
32-3810-033-00	Contribution from Capital Reserve	50,000.00	
32-8100-618-00	Courthouse - Storm Drain		50,000.00
	Balanced	50,000.00	50,000.00

Justification:

To amend the 2026 budget for Capital Projects to include repairs to storm drain at Courthouse. BOC approved project on 06/16/25.

Approval Date: _____

Bd. Clerk's Init: _____

Initials: _____

Batch #: _____

Date: _____

Chowan County
Revenue/Expenditure Summary
General Fund
Year-to-Date through 08/31/25

	Actual + Encumbrances	Adjusted Budget	Available Budget	% Budget Met	Prior Year Actual YTD
Ad Valorem Taxes					
Tax Penalty & Interest	8,413	100,000	91,587	8%	5,979
Prior Year - R&P	36,853	150,000	113,147	25%	30,265
Current Year Levy - R&P	1,606,162	15,049,769	13,443,607	11%	1,164,837
Prior Year - MV	18	-	(18)	100%	42
Current Year Levy - MV	155,169	1,394,865	1,239,696	11%	129,267
Total Ad Valorem Taxes	1,806,615	16,694,634	14,888,019	11%	1,330,391
Sales Tax					
Article 39 Sales Tax	-	2,142,850	2,142,850	0%	-
Article 40 Sales Tax	-	1,059,833	1,059,833	0%	-
Article 42 Sales Tax	-	312,800	312,800	0%	-
Article 44 Sales Tax	-	348,490	348,490	0%	-
Total Sales Tax	-	3,863,973	3,863,973	0%	-
Other Taxes	490	47,600	47,110	1%	498
Permits & Fees	88,361	412,871	324,510	21%	84,614
Departmental	315,588	960,154	644,566	33%	313,203
Miscellaneous	108,833	1,573,110	1,464,277	7%	149,407
Fund Balance Appropriations	-	2,767,031	2,767,031	0%	-
Total General Fund Revenue	**2,319,888**	**26,319,373**	**23,999,485**	**9%**	**1,878,113**
Expenditures					
Education Expenses	1,037,535	6,610,248	5,572,713	16%	864,469
Governmental Expenses	1,314,573	3,990,487	2,675,914	33%	1,123,012
Human Services Expenses	417,513	2,063,399	1,645,886	20%	329,539
Other Expenses	374,481	2,831,414	2,456,933	13%	46,775
Public Safety Expenses	985,992	6,116,694	5,130,702	16%	925,732
Transfer to Social Services	-	1,501,427	1,501,427	0%	-
Transfer to Re-Val	-	95,000	95,000	0%	-
Transfer to Debt Service	-	1,585,497	1,585,497	0%	-
Transfer to EMS	-	1,525,206	1,525,206	0%	-
Total General Fund Expenditures	**4,130,095**	**26,319,373**	**22,189,278**	**16%**	**3,289,528**
Net General Fund (11)	**(1,810,206)**	**-**			**(1,411,415)**

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 08/31/25

	Actual + Encumbrances	Adjusted Budget	% Budget Met
GOVERNMENTAL FUNDS:			
General Fund (Fund 11, 12)			
Revenues	2,711,389	28,922,270	9%
Expenditures	5,083,958	28,922,270	18%
Net General Fund	**(2,372,569)**	-	
Revaluation Fund (Fund 25)			
Revenues	376	100,000	0%
Expenditures	96,000	100,000	96%
Net Revaluation Fund	**(95,624)**	-	
Debt Service Fund (30)			
Transfers In	-	2,342,761	0%
Expenditures	69,160	2,342,761	3%
Net Debt Service Fund	**(69,160)**	-	
Capital Project Fund (32)			
Revenues	-	508,035	0%
Expenditures	100,782	508,035	20%
Net Capital Project Fund	**(100,782)**	-	
Capital Reserve Fund (33)			
Revenues	136,745	800,000	17%
Expenditures	-	800,000	0%
Net Capital Reserve Fund	**136,745**	-	
School Capital Reserve Fund (40 and 42)			
Revenues	1,396	1,387,638	0%
Expenditures	126,818	1,387,638	9%
Net School Capital Reserve Fund	**(125,422)**	-	
JAHHS Replacement Fund (45)			
Revenues	5,759,258	40,049,923	14%
Expenditures	8,365,452	40,049,923	21%
Net JAHHS Replacement Fund	**(2,606,194)**	-	

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 08/31/25

	Actual + Encumbrances	Adjusted Budget	% Budget Met
Lottery Proceeds Fund (49)			
Revenues	120,000	120,000	100%
Expenditures	-	120,000	0%
Net Lottery Fund	**120,000**	-	
SPECIAL REVENUE FUNDS:			
Fire Districts Fund (23)			
Revenues	121,250	1,394,423	9%
Expenditures	30,836	1,394,423	2%
Net Fire Districts Fund	**90,414**	-	
E-911 Fund (24)			
Revenues	19,936	232,138	9%
Expenditures	82,391	232,138	35%
Net E-911 Fund	**(62,455)**	-	
ARPA Fund (27)			
Revenues	992	-	100%
Expenditures	-	-	0%
Net ARPA Fund	**992**	-	
Opoid Settlement Fund (28)			
Revenues	98,704	-	100%
Expenditures	-	-	0%
Net Opoid Settlement Fund	**98,704**	-	
ENTERPRISE FUNDS:			
Water Dev. Capital Reserve (22)			
Revenues	2,839	-	100%
Expenditures	-	-	0%
Net Water Dev Capital Reserve	**2,839**	-	
EMS Fund (60)			
Revenues	130,007	2,525,247	5%
Expenditures	887,005	2,525,247	35%
Net EMS Fund	**(756,998)**	-	

Chowan County
Revenue / Expenditure Summary by Fund
Year-to-Date through 08/31/25

	Actual + Encumbrances	Adjusted Budget	% Budget Met
Water Fund (61)			
Revenues	309,988	2,192,895	14%
Expenditures	527,179	2,192,895	24%
Net Water Fund	**(217,191)**	**-**	
Solid Waste Fund (62)			
Revenues	156,640	1,531,595	10%
Expenditures	183,147	1,531,595	12%
Net Solid Waste Fund	**(26,507)**	**-**	

Chowan County
Cash and Investment Summary
8/31/2025

	5/31/2025	8/31/2025	Increase / (Decrease)
Cash Accounts			
Petty Cash - General Fund	250	250	-
Petty Cash - Water Department	150	150	-
Cash on Deposit - Southern Bank	41,774	375,260	333,486
Total Cash Accounts	42,174	375,660	333,486
Investment Accounts			
Investment - BB&T	504,272	504,814	542
Investment - BB&T - Project Fund DF Walker (Classrooms)	269,274	269,278	5
Investment - NCCMT Portfolio	8,079,359	8,136,340	56,981
Investment - NCCMT Portfolio / School QZAB	448,671	451,836	3,164
Investment - PNC Money Market - 3652	54,750	54,919	169
Investment - PNC Money Market - 8893	50,567	50,109	(459)
Investment - Southern Bank - Certificate of Deposit	3,296,840	3,319,507	22,666
Investment - Southern Bank - Money Market	10,130,462	7,282,806	(2,847,656)
Investment - Southern Bank - SunEnergy	108,000	108,000	-
Investment - Southern Bank - SunEnergy	100,000	100,000	-
NCCMT Term Portfolio	701,734	706,683	4,949
Investment - PNC Money Market - 8061 (Loan Proceeds - JAHHS)	35,199,969	32,653,075	(2,546,894)
Total Investment Accounts	58,943,898	53,637,367	(5,306,532)
Total Cash & Investments	58,986,072	54,013,027	(4,973,046)