Minutes

Board of County Commissioners Special Meeting
Monday, April 13, 2026 at 6:00 PM
Pender County Public Assembly Room
805 S. Walker Street, Burgaw, NC

PRESENT: Vice Chair Brad George
Commissioner Jerry Groves
Chairman Randy Burton
Commissioner Brent Springer
Commissioner Jimmy T. Tate

ABSENT:

OTHER PRESENT: Colby Sawyer, County Manager
Meg Blue, Assistant County Manager
Trey Thurman, County Attorney
Other Staff and Members of the Press and Public

---

1. CALL TO ORDER

   Chairman Burton called the meeting to order at 6:00pm.

2. INVOCATION

   Commissioner Groves led the Invocation.

3. PLEDGE OF ALLEGIANCE

   Commissioner Springer led the Pledge of Allegiance.

4. ADOPTION OF AGENDA

   Commissioner Springer made a motion to approve the agenda.
   Commissioner Groves seconded the motion.
   The motion passed unanimously.

5. APPROVALS AND RESOLUTIONS

   5.1 Discussion/Action on the 2026 reappraisals — Colby Sawyer

   Colby Sawyer, County Manager, presented the item. Sawyer stated the motion made at the April 7, 2026, Board meeting. Sawyer explained that staff had done some homework to see if the motions made were allowable and would be in full compliance with the statues.

   Sawyer also advised that Ryan Vincent, owner of Vincent Valuations, Dave Baker of the Association of County Commissioners (AOCC) and Stephen Pelfrey attorney for the Department of Revenue (DOR) were available to answer questions.

   Vincent explained that reappraisals were for property tax changes. Vincent advised that the statue requires a reappraisal every eight (8) years and Pender County had not had a reappraisal for seven (7) years. Vincent also noted that Pender County had not been mandated to advance by the state due to the population. 55,000 thousand properties in Pender County were assessed for the current market value. Vincent Valuations expected about 10% in errors. The appraisers walked the property but did not enter homes or areas with gates, no trespassing or private property notices or dogs. As of 3pm on April 13, 2026, they had received 623 appeals.

Chairman Burton asked Vincent to explain the appraisals for mobile homes and modulars. Vincent explained that if you own the land where a mobile home is located, you are taxed as real property vs personal property. Vice Chairman George questioned all the inconsistencies with Vincent going over the appeals process and saying they are happy to assist individuals with the process. Chairman Burton asked how individuals with thousands of acres ended up paying no taxes. Vincent replied, if the land is approved as farm land, the taxes are deferred. Commissioner Tate inquired if they took into account if the property had previously flooded. Vincent responded that they looked at the property, the flood zones and prior floods. Commissioner Tate questioned if the appraisers were certified. Vincent responded that not all were certified at the time, but their work was reviewed by supervisors or those who had been certified.

Commissioner Springer asked for someone to explain how much revenue the county was losing on equalization for public service companies. Baker responded that public service companies are appraised by the Department of Revenue and the values are sent to the counties to then bill and collect the tax. When a county's sales ratio falls below 90% in the first, fourth or seventh year after a reappraisal, the public utility companies get an adjustment on what they get taxed on. Blue replied there was a little over a $500,000 loss due to this.

Sawyer inquired as to how the board wished to proceed from here, since there was a question about whether the board could legally suspend or not. After talking with numerous affiliations, the conclusion was that the board could not suspend due to where the county was at in the process. Chairman Burton asked what would happen if the board continued with their action. Pelfrey responded he was not sure as this had not happened before. If the board does choose to move forward, the DOR would have to send it to the Attorney General's office.

Chairman Burton asked if Thurman had any thoughts. Thurman stated there was no accurate understanding since this had not happened before. He noted the board needed to take into account the risk involved and that the consensus of the DOR and School of Government SOG) was that once the schedule of values was adopted, they could not go back. Commissioner Springer inquired if the appeal time could be elongated, with Baker stating yes, anywhere up to December 1 of the appraisal year.

Commissioner Groves made a motion to extend the appeal deadline to October 1.
Commissioner Springer asked if Groves would consider June 30. Groves stood by October 1.
Vice Chairman George seconded the motion.
The motion passed unanimously.

Vice Chairman George questioned if the motion made was against the general statute, essentially meaning it was against the law; Was it a valid motion, or should it be resended? Morgan replied his understanding was that the DOR would have to respond to the board and refer it to the Attorney General's office. Chairman Burton asked for input from Pelfrey, attorney for the Department of Revenue. Pelfrey responded it was best to undo the motion. Commissioner Springer questioned what the consequences would be for not suspending the motion and what statue says it is illegal. Pelfrey stated it is not in the "Machinery Act", the county has to operate within the General Assemblies framework. If there is no explicit authorization in the statue, it can't be done. Commissioner Tate asked the citizens to reach out to Carson Smith (919) 715-9664 and Brent Jackson (919) 733-5705 to support a local bill for the County to be in compliance. Chairman Burton stated the board would stick with their motion until they heard from Carson Smith.

6. ADJOURNMENT

Commissioner Springer made a motion to adjourn at 8:07pm.
Commissioner Tate seconded the motion.
The motion passed unanimously.

[MIN_SIGNATURES]