

Regular Session, February 16, 2026, 7:00 p.m.
Catawba County Board of Commissioners

<u>Appointments</u>	774	02/16/26
Catawba County Planning Board – Jeff Kerley		
Catawba County Planning Board - Brian Lutz		
Catawba County Planning Board - Bill Pekman		
Catawba County Planning Board- Gina Sigmon		
<u>Economic Development</u>		
Project Kettlecorn	774	02/16/26
Regional Wastewater Infrastructure Agreement with City of Claremont	793	02/16/26
Real Property Lease Termination	794	02/16/26
<u>Emergency Services</u>		
Hazard Mitigation Agent Designation	794	02/16/26
<u>Finance</u>		
FY24-25 Financial Audit Presentation	774	02/16/26
<u>Legal</u>		
Real Property Lease Termination	794	02/16/26
<u>Presentations</u>	774	02/16/26
Proclamation in Observance of Black History Month		
FY24-25 Financial Audit Presentation		
<u>Proclamations</u>		
Proclamation in Observance of Black History Month	774	02/16/26
<u>Public Hearings</u>		
Project Kettlecorn	774	02/16/26
Final Assessment Rolls: Mountain Creek Ridge Subdivision Road Improvement Project	790	02/16/26
<u>Resolutions</u>		
Resolution Authorizing Economic Development Incentives for Kooima Company, LLC (Resolution 2026-3)	775	02/16/26
Resolution Confirming Assessment Roll for Mountain Creek Ridge Subdivision and Levying Assessments (Resolution 2026-4)	791	02/16/26
<u>Tax</u>		
January Tax Refunds, Releases and Adjustments	794	02/16/26
<u>Utilities and Engineering</u>		
Final Assessment Rolls: Mountain Creek Ridge Subdivision Road Improvement Project	790	02/16/26
Engineering Design Agreement: Sherrills Ford Elementary, Slanting Bridge Road and Village Center Pump Stations	792	02/16/26

The Catawba County Board of Commissioners met in Regular Session on Monday, February 16, 2026, at 7:00 p.m., in the Board of Commissioners Meeting Room, 2nd Floor, Catawba County Justice Center, 100 Government Drive, Newton, North Carolina.

Present were Chair Randy Isenhower, Vice-Chair Austin Allran, and Commissioners Robert C. Abernethy, Jr., Barbara G. Beatty, and Cole Setzer.

Also present were County Manager Mary S. Furtado, Assistant County Manager Paul Murray, Assistant County Manager Adam Lindsay, County Attorney Jodi Stewart, Assistant County Attorney Josh Teague, and County Clerk Dale Stiles.

1. Chair Randy Isenhower called the meeting to order at 7:00 p.m., noting a quorum was present.
2. Commissioner Barbara G. Beatty led the Pledge of Allegiance.
3. Commissioner Robert C. Abernethy, Jr. offered the invocation.
4. Commissioner Abernethy made a motion to approve the Minutes from the Board's Regular Meeting of January 20, 2026. The motion carried unanimously.
5. Recognition of Special Guests:
Chair Isenhower welcomed everyone present. Mr. Isenhower welcomed Senior Field Manager Lake Silver from the Office of the State Auditor as well as BSA Troup 383 from Concordia Christian Day School.
6. Public Comments. None.
7. Appointments.
Upon a recommendation by Chair Isenhower that came in the form of a motion which unanimously carried, the Board made the following appointments to the Catawba County Planning Board: Gina Sigmon to a first term as a full member; Bill Pekman to a second term; and Brian Lutz and Jeff Kerley to fourth terms, with term expirations of December 31, 2029.
8. Presentations.
 - a. Chair Isenhower presented a Proclamation in Observance of Black History Month to Catawba County NAACP President Jerry L. McCombs.
 - b. Chief Financial Officer Mary Morrison, and Paula P. Hodges, Partner with Martin Starnes & Associates, presented the FY24-25 Financial Audit Report. Ms. Hodges reported the County continued to deliver services in a sound fiscal manner and has remained in excellent financial condition. Commissioner Beatty made a motion to accept the report, which carried unanimously.
9. Public Hearings.
 - a. Catawba County Economic Development Vice President Nathan Huret requested the Board of Commissioners conduct a public hearing, consider the proposed Economic Development Agreement and related resolution between Catawba County and Kooima Company, commit to splitting the 5% (\$2,500.00) Building Reuse Grant match with the City of Conover, and authorize the Chair to execute these along with any other needed documents.

Project Kettlecorn involves State Steel, a long-established Iowa-based steel service center, and its wholly owned subsidiary, Kooima Company, a precision metal fabricator serving agricultural and industrial original equipment manufacturers (OEMs). State Steel operates multiple facilities across the Midwest and maintains long-term supply relationships with major customers such as John Deere, Caterpillar, Komatsu, and Doosan/Bobcat. Kooima Company adds expertise in precision fabrication and component manufacturing, complementing State Steel's distribution and processing capabilities. The company spent months evaluating options to better serve its key OEM customers in the Southeast, where growth opportunities and logistical advantages can be realized through a regional presence.

Kooima Company has purchased the Everything Attachments #2 building in Conover for an integrated steel service center with value-added fabrication capabilities such as laser cutting, welding, and machining, supported by high levels of automation and advanced production technology. Built in 2022, the Everything Attachments #2 structure has remained vacant since a planned expansion by the original owner was canceled. Kooima Company has shown unusual patience in thoroughly assessing the property despite significant site-specific challenges:

- No independent road or transport access separate from the adjacent Everything Attachments facility, which remains in operation.
- No existing dock-height doors or employee parking.
- Limited expansion potential without acquiring adjacent property.
- Foundation (e.g., pier installation) and other critical upgrades required to support Kooima Company's heaviest equipment and operational needs.

The additional expenses needed to ensure the building is suitable for Kooima Company's operations are estimated at over \$4 million.

The company anticipates a total capital investment of \$22.5 million over the first three years, with 21 full-time positions focused on CNC machine programming, operation, and Southeastern company management. The company projects that total investment could exceed \$34 million within five years, supporting more than 30 new jobs. Average annual wages are expected to be \$66,500, over 120% of the Catawba County average.

In October, the State of North Carolina announced a \$100,000 grant through the NC Building Reuse Program. Earlier this month, the City of Conover approved an incentive agreement mirroring the proposed agreement with the County.

The proposed Level 3 incentive is a property tax grant of 75%, 75%, 67%, 67%, 50% over five years (maximum \$301,506), beginning with improvement values as of January 1, 2027 (paid in Spring 2028). This investment will net a positive payback to the county immediately.

Like all incentives provided by the County, these incentives are based on an economic development agreement which requires Kooima Company to meet minimum thresholds of investment (\$22,500,000 by the end of 2027) and job creation (21 new jobs by end of 2027). Performance-based clawbacks are included in the agreement, requiring repayment should the investment and job creation amounts not be met or sustained.

Additionally, EDC staff would recommend the County partner with the City of Conover to share the required 5% match to apply for and administer a NC Building Reuse Grant (valued \$100,000) – at a maximum cost to the County of \$2,500.

After Mr. Huret's presentation, there were no questions. Chair Isenhower opened the public hearing. With no one coming forward the Chair closed the public hearing. Vice Chair Austin Allran made a motion to approve the proposed Economic Development Agreement and related resolution between Catawba County and Kooima Company, commit to splitting the 5% (\$2,500.00) Building Reuse Grant match with the City of Conover, and authorize the Chair to execute these along with any other needed documents. The motion carried unanimously.

The following resolution applies:

Resolution No. 2026-3

Resolution Authorizing Economic Development Incentives for Kooima Company LLC

WHEREAS, Kooima Company LLC (herein referred to as "the Company") requested incentives to cause a minimum investment of \$22,500,000 in the Company's Conover facility by December 31, 2027, and the creation and maintenance of a minimum of 21 new jobs by December 31, 2027, and the total average wage of the jobs will equal or exceed \$65,000 for each year the County pays the Company an Economic Development Incentive Grant.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Catawba County, North Carolina, as follows:

February 16, 2026, MB#57

The Board of Commissioners approves a performance-based grant, based on the minimum investment of \$22,500,000 and creation and maintenance of 21 new jobs by December 31, 2027, with a maximum annual payment of \$68,741 (cumulative maximum incentive of \$301,506). This incentive is eligible under North Carolina General Statute §158-7.1. The Board of Commissioners also directs the County to execute a contract and any necessary resolutions or addenda between the Company and the County under these terms and conditions and authorizes the Chair to execute these documents.

This the 16th day of February 2026.

The following agreement is approved:

**STATE OF NORTH CAROLINA
COUNTY OF CATAWBA**

**CATAWBA COUNTY AND
KOOIMA COMPANY
ECONOMIC DEVELOPMENT AGREEMENT**

THIS JOINT ECONOMIC DEVELOPMENT AGREEMENT (this "Agreement") is made and entered into by and between Catawba County (the "County"), a North Carolina body politic, having a mailing address of Post Office Box 389, Newton, NC, 28658, and Kooima Company LLC, (the "Company") a limited liability company organized and existing under the laws of the State of Delaware and qualified to do business in the State of North Carolina, having a mailing address of 2638 310th Street, Rock Valley, Iowa 51247, and is effective as of the last date herein below signed (the "Effective Date"). The identified parties are at times referred to herein collectively as "Parties" and individually as a "Party."

RECITALS:

WHEREAS, North Carolina General Statute (G.S.) §158-7.1 authorizes a County or City to make appropriations for economic development purposes which the County or City determines will increase the population, taxable property, agricultural industries, employment, industrial output, or business prospects of the County or City; and

WHEREAS, the Company intends to acquire an existing manufacturing building at 1318 and 1500 Emmanuel Church Road, Conover, NC 28613 (Parcel ID #374112767010) (the "Facility") for the purposes of expansion; and

WHEREAS, in expanding its operations, the Company desires to acquire and construct certain improvements to real property at the Facility (the "Facility Improvements"), and further desires to install or cause to be installed certain machinery, equipment and trade fixtures used to assemble, manufacture, and process business-related goods and services at the Facility (the "FF&E Improvements," and together with the Facility Improvements, the "Capital Improvements"); and

WHEREAS, to induce the County to enter into this Agreement and to appropriate and expend monies for payment of certain economic development incentive grants, the Company agrees to expend a minimum of Twenty-Two Million Five Hundred Thousand Dollars (\$22,500,000) on the Capital Improvements (the "Minimum Investment") between September 1, 2025 and December 31, 2027 (the "Capital Improvements Period"); and

WHEREAS, the Company also intends to create a minimum of Twenty-One (21) new jobs at the Facility (the "Required Jobs") between September 1, 2025 and December 31, 2027 (the "Job Creation Period"), and will maintain at least ninety percent (90%) of the Required Jobs during the period beginning on January 1, 2028 and ending December 30, 2034 ("Job Maintenance Period"); and

WHEREAS, the Company expects to be a community-oriented company and intends to participate in philanthropy, community events and programs intended to increase the health and happiness of their employees and the community. The Company will participate in, in a manner determined by the Company, the Catawba EDC's corporate Committee of 100 501(c)(3) non-profit sponsorship for each year of the incentive proposed herein; and

WHEREAS, the Company is encouraged, to the extent possible, to purchase local services and supplies, such as, but not limited to, locally produced products, local hotel, motel and hospitality services, local building and construction services, and other products and services; and

WHEREAS, the County desires to make appropriations to the Company in the form of incentive grants for the purpose of aiding and encouraging development of the Capital Improvements and Facility within its corporate boundaries.

NOW, THEREFORE, in consideration of the mutual promises and undertakings set forth in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:

1. **Recitals.** The foregoing recitals are incorporated herein by reference.

SECTION I – COMPANY

2. **Warranties.** In order to induce County to enter into this Agreement and to appropriate and expend monies for payment of certain economic development incentives, the Company represents and warrants that, as of the execution date hereof:
 - a. The Company is qualified to do business in the State of North Carolina, is registered with the Secretary of State of North Carolina, and is in good standing and authorized to do business in the State of North Carolina; and
 - b. The Company has the corporate power and authority to own its properties and assets and to carry on its business as now being conducted and has the corporate power and authority to execute and perform this Agreement; and
 - c. The undersigned representative of the Company has the right, authority and duty to execute this Agreement in the name and on behalf of the Company; and
 - d. This Agreement (i) is the valid and binding instrument and agreement of the Company, enforceable against the Company in accordance with its terms; (ii) does not violate any order of any court or other agency of government binding on the Company, the charter documents or operating agreement of the Company or any provision of any indenture, agreement or other instrument to which the Company is a party; and (iii) does not conflict with, result in a breach of, or constitute an event of default, or an event which, with notice or lapse of time, or both, would constitute an event of default, under any indenture, agreement or other instrument to which the Company is a party; and
 - e. There is no suit, claim, action or litigation pending, or to the knowledge of the Company threatened, relating to the Improvements, the use of the Improvements for their intended purpose, or any other matter contained herein; and
 - f. As of the date of execution of this Agreement, there is no known impediment to the use of the Facility for the purposes contemplated by this Agreement except for making certain Capital Improvements; and

- indenture, agreement or other instrument to which County is a party; and (iii) does not conflict with, result in a breach of, or constitute an event of default, or an event which, with notice or lapse of time, or both, would constitute an event of default, under any indenture, agreement or other instrument to which County is a party; and
- e. There is no suit, claim, action or litigation pending, or to the knowledge of County threatened, relating to the Improvements, the use of the Improvements for their intended purpose, or any other matter contained herein; and
 - f. As of the date of execution of this Agreement, there is no known impediment to the use of the Project Site for the purposes contemplated by this Agreement.
7. **Tiered Incentive Grant Payments.** In consideration for the Capital Improvements and Required Jobs provided by the Company under this Agreement, the County agrees to provide the Company with the following economic development incentives:
- a. **Grant Incentive Payments.** The County agrees to provide annual economic development incentive payments to the Company ("Incentive Payments") in amounts equal to the *lesser of* (1) the Grant Percentage multiplied by the annual ad valorem taxes paid by the Company in the Grant Year to the County attributable to the value of the Capital Improvements made by the Company pursuant to this Agreement in excess of the Baseline Assessed Value (defined below and shown in Chart A) of the Facility (including pre-existing FF&E Improvements), or (2) or "Maximum Incentive Payment" for each Grant Year shown in Chart B below. Incentive Payments shall be exclusive of rolling stock and shall commence with the taxes assessed on January 1, 2027 (GY1) and continuing for taxes assessed on January 1 of the succeeding four (4) years (GY2-GY5). For purposes of this Agreement, the Baseline Assessed Value for the Facility shall be as follows (each a "Baseline Assessed Value"):

Chart A

Parcel ID	Facility Value	FF&E Value	Baseline Assessed Value
374112767010	\$4,894,932	\$0	\$4,894,932

In no event will the cumulative Incentive Payments exceed Three Hundred One Thousand Five Hundred Six Dollars (\$301,506) over a period of five (5) years (GY1 to GY5).

Chart B

Grant Year	Grant Percentage	Maximum Incentive Payment
GY1 (2027 Tax Year)	75.0%	\$46,326
GY2 (2028 Tax Year)	75.0%	\$58,281
GY3 (2029 Tax Year)	67.0%	\$60,074
GY4 (2030 Tax Year)	67.0%	\$68,084
GY5 (2031 Tax Year)	50.0%	\$68,741
Maximum Incentive Payments		\$301,506

Within ninety (90) days of the County's receipt of payment of the annual ad valorem taxes owed by the Company to the County and the Certification attached hereto as **Exhibit B**, which shall be submitted no later than March 5th each year beginning in calendar year 2027, the County will issue payment of the Incentive Payments owed under Paragraph 7.a above. Incentive Payments shall be payable annually, subject to the Company's compliance with all requirements of this Agreement, beginning in Tax Year 2027 (GY1) through 2031 (GY5).

SECTION III – FORCE MAJEURE, EVENTS OF DEFAULT AND REMEDIES

8. **Force Majeure.** Notwithstanding the provisions of Paragraph 7, in the event the Company is unable to meet the requirements of this Agreement as a result of (i) an event of force majeure, including but not limited to fires, explosions, acts of God, acts of public enemy, insurrections, riots, terrorism, embargoes, labor disputes, including strikes, lockouts and job actions, or boycotts; (ii) the inability to obtain the governmental permits or approvals (including zoning) necessary for the acquisition of the land or undertaking and operating the Improvements after a good faith effort to obtain same has been made; (iii) shortages of materials or energy; (iv) changes in laws; or (v) other causes beyond the control of and arising without the fault or negligence of the Company; then, in such event, the Capital Improvement Period shall be extended for a period equal to the delay caused by any of the foregoing events so long as the Company has (a) furnished the County on a timely basis, upon the occurrence of such event, a notice thereof, and (b) taken all commercially reasonable steps necessary to relieve the effect of such event and to resume completion of the Improvements. In accordance with the foregoing, should the Company be unable to meet the requirements as described above as a result of a force majeure, the obligation of the County to pay Incentive Payments as provided in this Agreement, shall be suspended until such time as the Company is relieved from the effect of an event of force majeure and resumes completion of the Improvements.
9. **Events of Default.** It shall be an event of default (an "Event of Default") if any one or more of the following events occurs for any reason whatsoever and whether such occurrence is voluntary or involuntary or comes about or is effected by operation of law or pursuant to or in compliance with any judgment, decree or order of any court or any order, rule or regulation of any administrative or governmental body:
 - a. If the Company, except in the event of force majeure, commits a breach of an obligation including, without limitation, the obligation to:
 - i. Purchase the Facility prior to January 1, 2027
 - ii. Make the Capital Improvements and/or Minimum Investment during the Capital Improvement Period,
 - iii. Maintain the Capital Improvements during the Capital Improvement Maintenance Period,
 - iv. Create the Required Jobs during the Job Creation Period, and
 - v. Maintain at least ninety percent (90%) of the Required Jobs during the Job Maintenance Period; or
 - b. If during the Capital Improvement Period, Jobs Creation Period, and/or Jobs Maintenance Period, the Company fails to timely file **Exhibit B** on or before March 5th of each year, following and corresponding to the previous July 1st when taxes are billed, and any qualifying incentive that would be due to the Company, shall be deemed

- a breach of the Agreement and, notwithstanding Paragraph 10 below, the sole remedy of the County will be that the County will not owe the Incentives Payments that may have otherwise been due had those filings properly been made when due; or
- c. If any material representation, warranty or other statement of fact contained in this Agreement or in any final writing, certificate, report or statement furnished by the Company to the County in connection with the transaction described in this Agreement, is, to the Company's knowledge, false or misleading in any material respect at the time given; or
 - d. If the Company is unable to pay its debts generally as they become due; files a petition to take advantage of any insolvency statute; makes an assignment for the benefit of creditors; commences a proceeding for the appointment of a receiver, trustee, liquidator or conservator of themselves or of the whole or any substantial part of their property; files a petition or answer seeking reorganization or arrangement of similar relief under the federal bankruptcy laws or any other applicable law or statute of the United States of America or any state; or
 - e. If the County, except in the event of force majeure, fails to pay the Company Incentive Payments when such payment is due or is otherwise unable to pay its debts generally as they become due; files a petition to take advantage of any insolvency statute; makes an assignment for the benefit of creditors; commences a proceeding for the appointment of an emergency manager, receiver, trustee, liquidator or conservator or any similar entity; files a petition or answer seeking reorganization or arrangement of similar relief under the federal bankruptcy laws or any other applicable law or statute of the United States of America or North Carolina; or
 - f. If a Court of competent jurisdiction enters an order, judgment, or decree appointing a custodian, receiver, trustee, liquidator, or conservator of the Company or of the whole or any substantial part of their properties, or approves a petition filed against the Company seeking reorganization or arrangement of similar relief under the federal bankruptcy laws or any other applicable law or statute; or if, under the provisions of any other law for the relief or aid of debtors, a court of competent jurisdiction shall assume custody or control of the Company or of the whole or any substantial part of their properties; or
 - g. If a Court of competent jurisdiction enters an order, judgment, or decree appointing an emergency manager, custodian, receiver, trustee, liquidator, or conservator or any similar entity for the County, or approves a petition filed against County seeking reorganization or arrangement of similar relief under the federal bankruptcy laws or any other applicable law or statute; or if, under the provisions of any other law for the relief or aid of debtors, a court of competent jurisdiction shall assume custody or control of the County; or
 - h. If the Company allows the following to fall below the minimum values agreed upon in this Agreement, as each of the same pertain to the Facility contemplated by this Agreement:
 - i. Taxable assets (before allowances taken for depreciation),
 - ii. Employment during Job Creation Period,
 - iii. Employment during Job Maintenance Period, and

iv. Average wage amounts.

10. **Remedies for County.** Upon an Event of Default by the Company, the County may, at its option, exercise any one or more of the applicable remedies:
- a. **Remedy for Events of Default:** In the Event of Default by the Company under Paragraph 9, if said Event of Default remains uncured for a period of sixty (60) days after written notice by the County to the Company, but which written notice will not be given to the Company by the County for a failure to timely file Exhibit B, the County's obligation to pay present and future Incentive Payments shall automatically terminate, and within 60 days the Company shall refund to the County all Incentive Payments paid by the County to the Company prior to the date of the Event of Default plus interest at the rate of prime plus One Percent (1%). The date the prime interest rate shall be determined shall be the date the Company receives the notice of the Event of Default and prime will be the prime rate as published in the *Wall Street Journal (WSJ)*.
 - b. **Liquidated Damages:** The Parties acknowledge and agree that in the Event of Default by the Company, the damages resulting from such Event of Default would be difficult to ascertain with reasonable certainty at the time of contracting. The Parties acknowledge and agree that the above remedies are a reasonable forecast of just compensation for the harmed that would be caused by an Event of Default by the Company, that the harm caused by such an Event of Default is one that is incapable of accurate estimation or difficult to quantify at the time of contracting, and the amounts stipulated bear a reasonable relationship to the damages likely to be sustained by the County in the Event of Default. Therefore, in the Event of Default by the Company, the above remedies shall be paid as liquidated damages and not as a penalty, and shall represent the reasonable compensation for the anticipated loss that the County would incur by such Event of Default.

SECTION IV – MISCELLANEOUS

11. **Public Purpose.** The Company and County acknowledge that any monies appropriated and expended by County for Economic Development Incentives, as provided in this Agreement, are for a bona fide public purpose and are expended in good faith reliance on G.S. § 158-7.1. In the event a Court of competent jurisdiction rules in a lawsuit to which either the Company or the County is a party, that all monies expended by the County pursuant to this Agreement were not offered and accepted in good faith and in compliance with G.S. § 158-7.1 and, further, that such monies must be repaid, the Company will make such repayment to the County. In the event one or more lawsuits are brought against the County or any County elected official, officer, agent or employee, or the Company, challenging the legality of this Agreement, then the County and the Company shall exercise their best efforts to defend against any and all such lawsuits, at their own cost and expense. In any event, if the Company is required to repay funds to the County pursuant to this Paragraph 11, the benefit of this Agreement to the Company will have been lost and all further obligations of the Company hereunder shall terminate.
12. **Notice.** All notices, certificates or other communications required or permitted to be given or served hereunder shall be deemed to be received on the next business day following the date served in accordance with the provisions of this Agreement if the notice is (i) mailed in a sealed wrapper and is deposited in the United States mail, certified mail, return

receipt requested, postage prepaid, or (ii) deposited with a national overnight courier service that retains receipts for its deliveries, properly addressed as follows:

County of Catawba: Catawba County
Attn: Mary Furtado, County Manager
PO Box 389
Newton, NC 28658

Copy to: County Attorney
Attn: Jodi Stewart, County Attorney
PO Box 389
Newton, NC 28658

The Company: Kooima Company LLC
Attn: David Bernstein
2638 310th Street
Rock Valley, Iowa 51247

The County or the Company may, by notice given to the other, designate any further or different addresses to which notices, certificates, requests or other communications shall be sent.

This Agreement shall inure to the benefit of, and is binding upon, the County and the Company and their respective successors and assigns. However, neither this Agreement, nor any rights, privileges, nor claims created by this Agreement may be transferred by the Company without the prior written approval of County, which approval will not be unreasonably withheld.

13. **E-Verify.** Company shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if Company utilizes a subcontractor, Company shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes.
14. **Amendment.** Except as otherwise provided in this Agreement, this Agreement may not be amended, changed, modified or altered except by written agreement of the Parties.
15. **Partial Invalidity.** If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provisions of this Agreement.
16. **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.
17. **Governing Law.** This Agreement shall be deemed to have been made and performed in North Carolina. All rights arising under this Agreement, and all disputes and controversies arising from or in connection with this Agreement, including but not limited to, enforcement of any term or condition of this Agreement, shall be governed by and

determined in accordance with the laws of North Carolina only, and without regard for any choice of laws rules.

18. **Jurisdiction.** Any action to enforce this Agreement and all disputes between the Parties arising out of, connected with, related to, or incidental to the relationship established between the Parties in connection with this Agreement, whether arising in contract, statute, tort, equity, common law or otherwise, shall be resolved only by a court located in Catawba County, North Carolina, or if not maintainable therein, then before an appropriate federal or state court located in North Carolina, and the Parties hereby consent and submit to the jurisdiction of such court.
19. **Waiver.** The failure of either Party to insist upon a strict performance of any of the terms or provisions of this Agreement, or to exercise any option, right, or remedy under this Agreement, shall not be construed as a waiver or relinquishment for the failure of such term, provision, option, right, or remedy, but the same shall continue and remain in full force and effect. No waiver of either Party of any term or provision of this Agreement shall be deemed to have been made unless expressed in writing and signed by the Party against whom the waiver is asserted.
20. **Term.** The term of this Agreement shall commence on the date of execution and expire upon the later of (i) payment by the County of all Incentive Payments due to the Company, (ii) expiration of the Capital Investment Maintenance Period, or (iii) expiration of the Jobs Maintenance Period, unless earlier terminated as provided herein (the "Term").
21. **Construction.** Both the Company and the County acknowledge and stipulate that this Agreement is the product of mutual negotiation and bargaining and that it has been drafted by counsel for both the Company and the County.

{Signatures on Following Pages}

IN WITNESS WHEREOF the Parties hereto have set their hands and seals as of the day and year first above written.

Catawba County,
A North Carolina Body Politic

Attest:
(SEAL)

By: _____ (Seal)
C. Randall Isenhower, Chair
Catawba County Board of Commissioners

Dale Stiles, County Clerk

STATE OF NORTH CAROLINA
COUNTY OF CATAWBA

I, _____ a Notary Public of said county and state, certify that Dale Stiles personally came before me this day and acknowledged that she is County Clerk to the Catawba County Board of Commissioners, a body politic corporate in nature, and that by authority duly given and as the act of the body politic the foregoing instrument was signed in its name by its Chair, sealed with its body politic seal, and attested by herself as County Clerk.

Witness my hand and seal this _____ day of _____, 2025.

[Seal]

Notary Public

My commission expires: _____

This document has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

Mary Morrison, Catawba County Chief Financial Officer

Approved as to form on behalf of County of Catawba only:

Jodi Stewart, County Attorney

IN WITNESS WHEREOF the Parties hereto have set their hands and seals as of the day and year first above written.

KOOIMA COMPANY LLC

By: _____
Greg DeJager, President

**STATE OF NORTH CAROLINA
COUNTY OF CATAWBA**

I, _____ a Notary Public of said County and State, do certify that Greg DeJager, as President of KOOIMA COMPANY LLC, personally appeared before me this day and acknowledged on behalf of KOOIMA COMPANY LLC the voluntary due execution of the foregoing document, all for the purposes therein expressed.

Witness my hand and seal this _____ day of _____, 2025.

[Seal]

Notary Public

My commission expires: _____

EXHIBIT A

**Joint Economic Development Agreement
Between Catawba County and Kooima Company**

CERTIFICATE

TO: Catawba County

This Certificate is delivered pursuant to Paragraph 3 of the Joint Economic Development Agreement (the "Agreement") dated February 2, 2026, by and between Catawba County ("County") and Kooima Company LLC (the "Company"). Any capitalized term not otherwise defined herein shall have the meaning assigned to such term in the Agreement.

I, _____, do hereby certify, for and on behalf of the Company, that: (A) the Company intends to acquire the Facility; (B) the Company intends to install the Improvements; (C) the Company intends to create, maintain and make available a minimum of twenty one (21) new jobs prior to December 31, 2027 and that the overall average wage for those jobs, not including benefits, will equal or exceed \$65,000 for each year that County pays the Company Incentive Payments under the Agreement; and (C) the Company shall comply with the Calendar of Responsibilities listed below.

Calendar of Responsibilities:

Date	Responsibility
01/05	Kooima Company makes payment to County according to Tax Listing filed by January 31 st of the previous year unless extension is requested and approved for April 15 th . Any extension request must be filed by January 31 st .
03/05	Kooima Company must provide Exhibit B , supporting documents and proof of payment and/or compliance as required within Agreement.
04/15	Kooima Company must provide Real/Personal Property Tax listings to County Tax Office.

Dated at Catawba County, North Carolina, this ____ day of _____, 202__.

Kooima Company LLC

By:

Its:

EXHIBIT B

**Joint Economic Development Agreement
Between Catawba County and Kooima Company**

CERTIFICATE

TO: Catawba County

This Certificate is delivered pursuant to Paragraphs 7 and 9 of the Joint Economic Development Agreement ("the "Agreement") dated February 2, 2026, by and between Catawba County ("County") and Kooima Company LLC (the "Company"). Any capitalized term not otherwise defined herein shall have the meaning assigned to such term in the Agreement.

I, _____, do hereby certify, for and on behalf of the Company, that: (A) the following improvements were made during the 20__ Calendar Year (general description and expense): _____; (B) the following jobs were created during the 20__ Calendar Year: _____; Total Headcount at the Facility as of the end of the most recent calendar Year _____ (please attach the most recent quarterly 3rd party payroll report, Form NCUI 101 or other payroll documentation to verify as approved by Catawba County Economic Development staff. (C) the average wage of all of those employed at the _____ Facility during the 20__ Calendar Year is as follows: (Wage Forms Total Payroll divided by number of employees) _____; (D) total cumulative real and personal property improvements installed at the Facility since 09/01/2025 _____; and (E) proof of taxes paid is attached to this certificate.

Attachments (required):

Current Year Catawba County personal and real property Tax Listing information as reported to Catawba County Tax Office, most recent quarterly Form NCUI 101, 3rd Party Payroll Report or other documentation approved by Catawba County Economic Development staff, Proof of taxes paid in full.

Calendar of Responsibilities:

Date	Responsibility
01/05	Kooima Company makes payment to County according to Tax Listing filed by January 31 st of the previous year unless extension is requested and approved for April 15 th . Any extension request must be filed by January 31 st .
03/05	Kooima Company must provide Exhibit B, supporting documents and proof of payment and/or compliance as required within Agreement.
04/15	Kooima Company must provide Real/Personal Property Tax listings to County Tax Office.

Dated at Catawba County, North Carolina, this ____ day of _____, 20__.

Kooima Company LLC

By:

Its:

b. Utilities and Engineering Director Peter Shonka requested the Board to conduct a public hearing to consider adoption of a resolution confirming the Final Assessment Roll for Mountain Creek Ridge subdivision and authorizing collection.

On January 20, 2026, the Board adopted a resolution for Mountain Creek Ridge subdivision establishing the Preliminary Assessment Roll, scheduling a public hearing for the approval of the Final Assessment Roll, and authorized submittal of a petition for NCDOT to accept the subject roads. The next step in the process is for the Board to conduct the advertised public hearing, adopt the Final Assessment Roll, and charge the Tax Administrator with the collection of the assessments. Property owners will then be notified of the assessment and payment options.

The total project costs associated with Mountain Creek Ridge subdivision road improvements are \$235,107.30. The basis for assessment is by lot in accordance with the number of subdivision lots at the time the petition was submitted, which is forty-six.

The individual assessment for each of the forty-six lots is \$5,111.03. This amount can be paid either as a lump sum before the first assessment bill comes due or in 10 annual payments with 1.5% annual interest. The first annual payment, prior to the application of interest, is \$554.21.

The table below summarizes the statutory process for establishing private road assessments and, for the items that have been completed, provides the dates on which the Board of Commissioners took each required action. The table also outlines the remaining steps the Board will still need to take in order to implement the assessment (*noted in italics, with planned dates*).

NCGS §	Date	Action Items
153A-205	4/1/2025	Citizens petition BOC with >75% of property owners & >75% of road frontage.
153A-190 & 153A-191	5/5/2025	BOC accepts Citizen Petition, makes funding decision and adopts Preliminary Resolution describing the Project, financing and setting time for Public Hearing.
153A-192	6/2/2025	BOC holds Public Hearing on Preliminary Assessment Resolution.
153A-192	6/2/2025	BOC adopts Final Resolution approving Project, setting financing terms.
143-131	6/4/2025	Project is bid in accordance with NC Procurement Procedures.
143-131	7/21/2025	Bid awarded.
153A-193 & 194	1/20/2026	BOC determines Project Total Cost, sets date and time for Public Hearing on the Preliminary Assessment Rolls.
<i>153A-195</i>	<i>2/16/2026</i>	BOC holds Public Hearing on the Preliminary Assessment Rolls annuals, confirms Preliminary Assessment Rolls. If confirmed, Tax Administrator is authorized to collect assessment fees in same manner as property taxes.

The Board of Commissioners may modify or annul the Final Assessment Roll or any individual assessments. If the Board of Commissioners should choose to do this, the County would be unable to recover the project funds spent repairing the roads and would have established a precedent of dedicating public funding to private road repair projects.

After Mr. Shonka's presentation, there were no questions. Chair Isenhower opened the public hearing. With no one coming forward the Chair closed the public hearing. Commissioner Abernethy made a motion to adopt the resolution confirming the Final Assessment Roll for Mountain Creek Ridge subdivision and authorizing collection at 7:32 p.m. The motion carried unanimously.

The following resolution applies:

RESOLUTION No. 2026 - 4
RESOLUTION CONFIRMING ASSESSMENT ROLL
FOR MOUNTAIN CREEK RIDGE SUBDIVISION AND LEVYING ASSESSMENTS

WHEREAS, the Catawba County Board of Commissioners has on this day held a public hearing, after due notice as required by law, on the Final Assessment Roll for the improvement of Mountain Creek Drive, Creek Bend Court, Stonemill Path and Falls Ridge Trail in Mountain Creek Ridge subdivision; and

WHEREAS, the Board has heard all those present who requested to be heard and has found the Assessment Roll to be proper and correct.

NOW, THEREFORE BE IT RESOLVED by the Catawba County Board of Commissioners that:

1. The Assessment Roll for the improvement of Mountain Creek Drive, Creek Bend Court, Stonemill Path and Falls Ridge Trail in Mountain Creek Ridge subdivision is hereby declared to be correct, and is hereby confirmed in accordance with NCGS §153A-195.
2. The Board, pursuant to authority conferred by Chapter 153A, Article 9 of the North Carolina General Statutes, does hereby levy assessments as contained in the Assessment Roll shown on Attachment A, attached hereto and incorporated herein by reference.
3. The Catawba County Clerk is hereby directed to deliver to the Catawba County Tax Administrator the Assessment Roll.
4. The Catawba County Tax Administrator is hereby charged with collection of the assessments in accordance with the procedure established by law.
5. The Catawba County Tax Administrator is hereby further directed to publish once on the 10th day of March, 2026, a notice of confirmation of the Assessment Roll, which notice shall set forth the terms of payment of the assessments such that any assessments contained in the Assessment Roll may be paid in full, without interest to the Catawba County Tax Administrator on or prior to February 16, 2027, or any property owner may elect to pay the assessment in ten (10) annual installments bearing interest at the rate of 1.5% per annum, the first installment with interest due and payable on February 17, 2027 and the succeeding installments with interest due and payable on the same date in each succeeding year until the assessment is paid in full.

Adopted this 16th day of February 2026.

PIN	LRK	owner	owner2	Parcel Address	Lump Sum	Annual
369803115481	802634	MARQUEZ DESIREE		6156 FALLS RIDGE TR	\$5,111.03	\$554.21
369803109910	802628	POTTER TOSH	POTTER KIM	3203 STONEMILL PATH	\$5,111.03	\$554.21
369803206970	802644	SCHEEDER ERNST CLARK	SCHEEDER STACEY MARIE	3212 CREEK BEND CT	\$5,111.03	\$554.21
369803211871	802652	WILDER SOUTH TRUST	SMITH ADAM MICHAEL TRUSTEE	3019 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803211026	802638	DINE CURTIS L	DINE ANN M	3196 STONEMILL PATH	\$5,111.03	\$554.21
369803208756	802645	COLELLA VINCENT J		3230 CREEK BEND CT	\$5,111.03	\$554.21
369803217920	802658	LACH JOSEPH	CLEMMENSON JESSICA	3054 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803310245	802660	GODWIN ZACHARY ISAAC	GODWIN CONNIE LUTZ	3118 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803214671	802650	FULGHAM MIRANDA NICOLE	MCCLURE DANIEL LEE	3049 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803311045	802661	CARROLL RICHARD M	CARROLL CONSTANCE W	3142 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803113465	802633	MERRIAM ERIKA L		6141 FALLS RIDGE TR	\$5,111.03	\$554.21
369803224043	802656	TEDDER ERIC WAYNE	TEDDER KRISTEN SMITH	3030 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803215285	802648	MOUNTAIN CREEK RIDGE PROPERTY OWNERS		3113 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803302685	802649	FREITAS CHRISTINA M		3166 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803206692	802647	SCHULTZ CORY	SCHULTZ ASHLEY	3229 CREEK BEND CT	\$5,111.03	\$554.21
369803203772	802640	ANDREWS FAMILY TRUST	ANDREWS RICHARD E TRUSTEE	3248 STONEMILL PATH	\$5,111.03	\$554.21
369803301645	802663	MOUNTAIN CREEK RIDGE PROPERTY OWNERS		3172 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803108585	802625	MOUNTAIN CREEK RIDGE PROPERTY OWNERS		3259 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803202875	802639	MARTINEZ ANSELMO		3226 STONEMILL PATH	\$5,111.03	\$554.21
369803113095	802631	CAULDER LUCAS		6159 FALLS RIDGE TR	\$5,111.03	\$554.21
369803107071	802622	MOUNTAIN CREEK RIDGE PROPERTY OWNERS			\$5,111.03	\$554.21
369803204558	802641	MACK DEBRA		3260 STONEMILL PATH	\$5,111.03	\$554.21
369803205851	802643	SKANTZ RONALD J JR	SKANTZ LISA A	3207 CREEK BEND CT	\$5,111.03	\$554.21
369803210901	802653	JOSEPH EMMANUEL	JOSEPH JUDITH	3011 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803200264	802624	POPWELL TYLER CLINTON	POPWELL MORISSA ANN	3285 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803108253	802623	MOYER BETHANY	MOYER DOMINICK	3303 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803226025	802657	ROBINSON DAVID A	ROBINSON MICHELLE L	3042 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803105904	802630	REDDING CHRISTOPHER RYAN	REDDING TAYLOR SMITH	6165 FALLS RIDGE TR	\$5,111.03	\$554.21
369803213720	802651	VICI HOMES LLC		3027 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803205487	802642	SHEEHY KEVIN		3223 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803208996	802646	CARROLL RICHARD M	CARROLL CONSTANCE WISNIEWSKI	3139 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803206281	802668	FISHER KYLE G	FISHER VICTORIA	3230 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803118251	802636	WILSON MICHAEL G		6194 FALLS RIDGE TR	\$5,111.03	\$554.21
369803304828	802662	MOUNTAIN CREEK RIDGE PROPERTY OWNERS		3158 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803117321	802635	MOUNTAIN CREEK RIDGE PROPERTY OWNERS		6176 FALLS RIDGE TR	\$5,111.03	\$554.21
369803210323	802637	DOLINSKY KARISSA AMBER	DOLINSKY PAUL GILBERT	3171 STONEMILL PATH	\$5,111.03	\$554.21
369803113273	802632	SMALL JOHN DAVID	SMALL MELLONEE LYNN	6147 FALLS RIDGE TR	\$5,111.03	\$554.21
369803129069	802654	URTZ WALTER FREDERICK III	URTZ MARKELLE ELISABETH	3006 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803218609	802659	TANASE ADRIAN	TANASE MIHAELA M	3078 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803222065	802655	WASHAM BONNIE A		3022 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803207298	802667	WATTERS STEVEN TYLER	WATTERS KATHLEEN LORAN	3218 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803300454	802665	MATTESEN LOUIS A JR	MATTESEN LAURIE P	3192 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803203099	802670	MOUNTAIN CREEK RIDGE PROPERTY OWNERS		3290 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803205153	802669	WIDDICOMBE REBECCA	WIDDICOMBE GRAHAM	3244 MOUNTAIN CREEK DR	\$5,111.03	\$554.21
369803201506	802626	GLAVIN JEFFREY JOSEPH	GLAVIN KRISTEN EDNA	3243 STONEMILL PATH	\$5,111.03	\$554.21
369803200723	802627	POTTER TOSH M	POTTER KIMBERLY S	3221 STONEMILL PATH	\$5,111.03	\$554.21

10. Consent Agenda.

County Manager Mary Furtado presented the following five items under the consent agenda. Chair Isenhower asked if any commissioner wished for an item to be broken out of the consent agenda for individual consideration. None was requested.

a. The Finance and Personnel Subcommittee recommended the Board of Commissioners authorize the County Manager to execute Engineering Agreements and all associated documents with Withers Ravenel for improvements at Village Center, Slanting Bridge Road, and Sherrills Ford Elementary Pump Stations.

In 2024, the County contracted with McGill Associates, P.A. for improvements to the Sherrills Ford Elementary and Village Center Wastewater Pump Stations, including the sizing and siting of a new pump station on Slanting Bridge Rd. That same year, the County entered into a contract with WithersRavenel for improvements to the Mollys Backbone Rd. and Brown Chapel Rd. Wastewater Pump Stations. During scope development for the Mollys Backbone Rd. and Brown Chapel Rd. Pump Stations, it became evident that the necessary improvements to the Village Center and Sherrills Ford Elementary Pump Stations are so similar in scope to the Mollys Backbone and Brown Chapel Road work that consolidating that work with the same project engineer makes sense. In addition to the scope similarities, the similarities in materials condition between the pump stations and the interconnections between these various infrastructure components lends additional support to the concept of consolidating the contracts. Since initial contract award in 2024, WithersRavenel has progressed further in design of the requisite improvements. Therefore, staff recommended consolidating the engineering design and construction services with WithersRavenel.

In January of 2023, the County accepted Statements of Qualifications from Engineering Firms for Master Services Agreements for On-Call Water and Sewer Engineering/Planning Services. At that time, Master Services Agreements were executed with four engineering firms, including Withers Ravenel.

The proposed agreements with WithersRavenel include professional engineering services for development of design documents, permitting, development of bidding documents, conducting a formal competitive bidding process, and construction observation and administration services.

WithersRavenel has submitted a proposal for the improvements to the Sherrills Ford Elementary Pump Station in the amount of \$405,800 and a proposal for the improvements to the Village Center Wastewater Pump Station including the design and construction of a new wastewater pump station on Slanting Bridge Rd. in the amount of \$687,776. As these design improvements have been long-planned, funds are available in the existing Village Center/Sherrills Ford Pump Station Improvements capital project, so no additional appropriations are needed at this time.

b. The Finance and Personnel Subcommittee recommended the Board of Commissioners appropriate \$4 million from the Water / Sewer Fund to the Claremont Regional Wastewater Infrastructure Project and authorize the County Manager to execute a project agreement and any associated documents with the City of Claremont.

For the past several decades, Catawba County and its municipal partners have voluntarily pursued regional water and wastewater partnerships where they have made sense, both financially and from a community level of service standpoint. In 2023, this commitment to voluntary regional infrastructure collaboration was codified through a Memorandum of Understanding signed by each of the local governments within Catawba County that belong to the Catawba County Economic Development Corporation. (This includes Catawba, Claremont, Conover, Hickory, Maiden, Newton, and Catawba County.)

In 2024, the Catawba County Economic Development Corporation completed an industry growth analysis initiated at the direction of and with funding from the Board of Commissioners. This analysis, performed by consultants Site Selection Group, indicated the strategic importance from an economic development standpoint of Catawba County and its municipal partners taking steps to secure future sewer capacity, with regional solutions being central to any effective strategy with this objective.

Concurrent with the industry growth analysis's development, in 2023 through the outstanding leadership of Catawba County's local legislative delegation, the City of Claremont secured a legislatively directed grant in the amount of \$17,995,950 to advance these objectives. The funds were allocated towards construction of regional wastewater infrastructure improvements that would allow Claremont to abandon its North Wastewater Treatment Plant and upgrade pump stations and sewer force mains to convey wastewater from the City of Claremont to the City of Conover's NE Wastewater Treatment Plant.

This project will immediately open 300 acres for industrial development in the I-40 corridor, as shown on the attached service area map. The regional project also creates additional sewer capacity for the Claremont International Rail Park (CIRP).

With project engineering cost estimates of \$24.8M exceeding available legislative funds, the City of Claremont approached Catawba County and the City of Conover to propose a partnership to bring service to 2 targeted economic development sites and to advance the regional infrastructure coordination objectives. The request being brought before the Board of Commissioners for its consideration is the same request to be considered by Conover City Council.

The proposed arrangement to get this project completed involves Claremont contributing all of its legislative funding towards the project, and Conover and Catawba County evenly splitting the cost of any remaining expenses beyond those covered with legislative funds, up to a not to exceed amount of \$4M each.

The County contribution will be used exclusively towards line segments serving properties targeting industrial uses, as the lines are stratified accordingly. (This is to maintain the Board's important policy precedent of not contributing funds towards residential sewer service.)

Through this proposed arrangement, the City of Claremont will bid and manage the project and will provide project monitoring information to the County and Conover over the course of project completion.

Supplemental Appropriation:

Revenue:

475-431100-690100	Transfer from Fund Balance	\$4,000,000
-------------------	----------------------------	-------------

Expense:

475-431100-989100-23011	Claremont Regional Wastewater Improvement	\$4,000,000
-------------------------	---	-------------

c. The Policy and Public Works Subcommittee recommended the Board of Commissioners approve termination of a Lease Agreement dated September 30, 1970 between James P. Yount and wife, Mary B. Yount and Catawba County.

The County leased property from James and Mary Yount in 1970. The Lease Agreement included a five-year term that renewed annually until either party provided notice of termination. The purpose of the Lease was to provide the County with a site for a garbage and refuse dumping ground and landfill. The leased property is shown on the attached GIS map.

The Board approved termination of a 0.21-acre portion of the Lease in 2019, and now additional property owners affected by the Lease Agreement have asked that the Lease be terminated.

d. The Policy and Public Works Subcommittee recommended the Board of Commissioners designate Jason Williams as the Primary Agent and Brook Redding as the Secondary Agent to execute and file hazard mitigation applications on behalf of Catawba County residents for federal and/or state assistance related to Hurricane Helene (DR-4827-NC).

On September 29, 2024, President Biden declared that a major disaster exists in our region and ordered federal aid to supplement state and local recovery efforts in the area affected by Hurricane Helene beginning September 26, 2024. Catawba County and all its eligible municipalities were included in the declaration. This declaration allows federal funding to be available to the state, eligible local governments and individuals in certain situations.

In addition to executing and filing applications, the Primary and Secondary Agents will represent Catawba County in all dealings with the State of North Carolina and the Federal Emergency Management Agency for all matters related to individual hazard mitigation disaster assistance associated with the above-named disaster.

e. Staff recommended the Board of Commissioners approve eight releases totaling \$6,517.35, two refunds totaling \$95.63, and 47 Motor Vehicles Bill adjustments / refunds totaling \$4,687.74 requested during the month of January.

North Carolina General Statute 105-381(b) states upon receipt of a taxpayer's written request for release or refund, the taxing unit's governing body has 90 days to determine whether the taxpayer's request is valid to either approve the release or refund of the incorrect portion or to notify the taxpayer in writing that no release or refund will be made.

During the month of January Tax Office staff have checked records and verified the legitimacy of eight releases totaling \$6,517.35, two refunds totaling \$95.63 and 47 Motor Vehicle Bill adjustments / refunds totaling \$4,687.74.

Common reasons for the release of tax bill amounts include change in values and months, change in situs, businesses closing / being sold, clerical errors, taxpayers living in different states during GAP period and Present-Use Value Program documentation being provided. The refunds are due to billing errors. The motor vehicle bill adjustments are largely due to pro-ration of tax bill amounts to account for mid-year transfers of ownership, change in values and change in situs.

The consent agenda items came in the form of a motion by Chair Isenhower, which carried unanimously.

11. Other Items of Business. None.

12. Manager's Report. None.

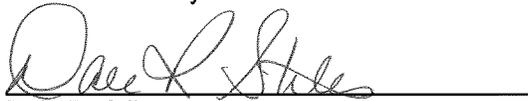
12. Attorney's Report.

County Attorney Jodi Stewart requested the Board consider moving into Closed Session pursuant to North Carolina General Statutes 143-318.11(a) (3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege between the attorney and the public body, which privilege is hereby acknowledged. Attorney Stewart did not anticipate any action upon return to open session. Commissioner Abernethy made a motion to enter closed session for that purpose. The motion carried unanimously.

13. Adjournment. No further action was taken. Upon a motion by Commissioner Beatty which unanimously carried, the meeting was adjourned at 8:45 p.m.



Randy Isenhower, Chair
Catawba County Board of Commissioners



Dale R. Stiles
County Clerk