**HARNETT COUNTY BOARD OF COMMISSIONERS**
Minutes of Work Session
July 15, 2025

The Harnett County Board of Commissioners met in work session on Tuesday, July 15, 2025 at 9:00 am, in the Commissioners Meeting Room, Harnett County Resource Center and Library, 455 McKinney Parkway, Lillington, North Carolina.

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|---|---|
| Members present: | William Morris, Vice Chairman<br>Barbara McKoy, Commissioner<br>W. Brooks Matthews, Commissioner<br>Duncan "Eddie" Jaggers, Commissioner |
| Member absent: | Matthew B. Nicol, Chairman |
| Staff present: | Dwight Snow, County Attorney<br>Kimberly Honeycutt, Finance Officer<br>Brent Trout, County Manager<br>Melissa Capps, Clerk |

Vice Chairman Morris called the Harnett County Board of Commissioners meeting to order at 9:00 am.

Commissioner Jaggers led the Pledge of Allegiance and provided the invocation.

Vice Chairman Morris called for any additions or deletions to the published agenda. Commissioner Jaggers made a motion to approve the agenda as published. The motion was seconded by Commissioner Matthews and carried unanimously.

**The following agenda was before the Board of Commissioners:**

1. **Call to order** – *Chairman Nicol*
2. **Pledge of Allegiance and Invocation** – *Commissioner Eddie Jaggers*
3. **Consider any additions and/or deletions to the published agenda.**
4. **Tax Administrator report of the tax settlement to the Board of Commissioners;** *Christine Wallace, Tax Administrator*
5. **Discuss a request to charge the Tax Administrator with the collection of all real, personal and public service company taxes for the 2025-2026 levy year and the collection of delinquent taxes from 2015-2025;** *Christine Wallace, Tax Administrator*
6. **Discuss a request for the approval of an updated interlocal agreement with the Town of Broadway to include language regarding the collection of fire tax for the Cape Fear Rural Fire Department;** *Christine Wallace, Tax Administrator*
7. **Discuss a request to amend the Budget Ordinance to make a technical correction in the Special Fire District Tax Levy Section;** *Christine Wallace, Tax Administrator and Lisa McFadden, Assistant County Manager*

8. **Development Services briefing on upcoming public hearings:**
    - Proposed Zoning Change: Case #PLAN2506-0001 Landowner / Applicant: Susan Gail Adams, Christy Gayle Sutton, Trent C Wilson / BS Land, LLC; 14.85 +/- acres (out of 68.3 acres); Pin #'s 0682-41-3638.000 & 0682-40-3923.000; From RA-40 to RA-30 Zoning District; Neill's Creek Township; SR # 1532 (Oak Grove Church Road).
    - Proposed Text Amendment: Case #PLAN2506-0002 Applicant: Harnett County Development Services; Harnett County Unified Development Ordinance; Article V., Sections 8.3.4.C. "Storage, Self Mini-Warehouse Lighting" & 11.6.2.B.4. "Manufactured Home Park Lighting."
9. **Discuss a request to approve a contract in the amount of $959,700 for McKim & Creed related to the Lead and Copper Rule Revisions Compliance Program;** *Tommy Burns, Harnett Regional Water Director*
10. **Discuss a request to amend the Budget Ordinance to lower the Commercial Water Tap On Fee, 1" Service;** *Tommy Burns, Harnett Regional Water Director*
11. **Discuss upcoming appointments to Board of Trustees of Central Carolina Community College;** *Brent Trout, County Manager*
12. **Review applications to serve on Boards and Committees.**
13. **County Manager's Report** – Brent Trout, County Manager
    - July 21, 2025 Regular Meeting Agenda Review
    - Upcoming meetings and invitations
14. **Closed Session**
15. **Adjourn**

Christine Wallace, Tax Administrator provided a report of the Tax Settlement to the Board of Commissioners. **(Attachment 1)**

Ms. Wallace also reviewed a request for the Board of Commissioners to charge the Tax Administrator with the collection of all real, personal and public service company taxes for the 2025-2026 levy year and the collection of delinquent taxes from 2015-2025. In accordance with North Carolina G.S. 105-321(b), the Harnett County Board of Commissioners shall adopt and enter into the minutes an order directing the Tax Administrator to collect the taxes charged for the 2025-2026 fiscal year. Consensus of the Board was to place this item on the next consent agenda.

Ms. Wallace also reviewed a request for the Board of Commissioners to approve an updated interlocal agreement with the Town of Broadway to include language regarding the collection of fire tax for the Cape Fear Rural Fire Department on behalf of the town. Consensus of the Board was to place this item on the next consent agenda.

Ms. Wallace also reviewed a request for the Board to make a technical correction in the Special Fire District Tax Levy section of the budget ordinance. The district listed as Erwin should be corrected to Duke per resolution adopted May 16, 2011. Consensus of the Board was to place this item on the next consent agenda.

Sarah Arbour, Planner II, provided a briefing on the following upcoming public hearings:

- Proposed Zoning Change: Case #PLAN2506-0001 Landowner / Applicant: Susan Gail Adams, Christy Gayle Sutton, Trent C Wilson / BS Land, LLC; 14.85 +/- acres (out of 68.3 acres); Pin #'s 0682-41-3638.000 & 0682-40-3923.000; From RA-40 to RA-30 Zoning District; Neill's Creek Township; SR # 1532 (Oak Grove Church Road).
- Proposed Text Amendment: Case #PLAN2506-0002 Applicant: Harnett County Development Services; Harnett County Unified Development Ordinance; Article V., Sections 8.3.4.C. "Storage, Self Mini-Warehouse Lighting" & 11.6.2.B.4. "Manufactured Home Park Lighting."

Tommy Burns, Harnett Regional Water Director, reviewed a request for the Board of Commissioners approve a contract in the amount of $959,700 for McKim & Creed related to the Lead and Copper Rule Revisions Compliance Programs Assistance, Phase 3 Project. Phase 1 and 2 have been completed under the Master Agreement. Consensus of the Board was to place this item on the next consent agenda.

Mr. Burns also reviewed a request approve an amendment to the budget ordinance to reduce the Commercial Water Tap On Fee and System Development Fee, 1" Service to reflect a $2,200 Tap Fee and a $3,000 System Development Fee, Totaling $5,200. Consensus of the Board was to place this item on the next consent agenda.

Brent Trout, County Manager, reviewed information regarding upcoming appointments to the Board of Trustees of Central Carolina Community College. The Board of Commissioners is entitled to two (2) total appointments to the Board of Trustees. The Board of Trustees is experiencing a realignment of terms that impacts the Board of Commissioners' appointment cycle and current appointee terms as follows:

- The Board of Commissioners is entitled to one (1) one-year term appointment, running from July 1, 2025 through June 30, 2026, and
- The Board of Commissioners is entitled to one (1) three-year term appointment, running from July 1, 2025 through June 30, 2028.
- As of the writing of this letter, the term of appointment for future trustees will be four (4) years, commencing on July 1 of the year of appointment.
- The appointments by the Board of Commissioners will now be staggered by two (2) years, providing the Board of Commissioners with one (1) appointment every other year.
- One (1) of the Board of Commissioners' appointments may be a county commissioner.
- The following individuals are not eligible to serve on the Board of Trustees:
    - Members of the General Assembly,
    - Individuals residing outside of the College's administrative area or contiguous counties,
    - Individuals who have been employed full time by the College within the past 5 years, and

- Spouses and children of individuals currently employed full time by the College.

Vice Chairman Morris nominated Commissioner Matthews to serve a one-year term appointment. There were no other nominations for the one-year term appointment.

Commissioner Matthews nominated Genia Morris to serve a three-year term appointment. There were no other nominations for the three-year term appointment.

Consensus of the Board of Commissioners was to appoint Commissioner Brooks Matthews to a one-year term appointment, running from July 1, 2025 through June 30, 2026 and Genia Morris to a three-year term appointment, running from July 1, 2025 through June 30, 2028 and place this item on the next consent agenda.

The Board reviewed applications to serve on Boards and Committees. Consensus of the Board was to reappoint Carl H. Johnson as the At-Large -Soil and Water representative and Lemuel Black as the District 2 representative to the Agricultural Advisory Board and to appoint Sharon Booker and Derrick Williams to the Juvenile Crime Prevention Council and place this item on the next consent agenda.

Mr. Trout shared there was a mobile pharmacy event that was conducted on June 20th, that event helped to provide over 1,034 residents with over-the-counter medications at no cost to them.

Commissioner Jaggers made a motion to go into Closed Session to discuss a certain personnel matter. This motion is made pursuant to NC General Statute Section 143-318.11 (a)(6). The motion was seconded by Commissioner Matthews and carried unanimously.

Following a motion to come out of Closed Session, Vice Chairman Morris called the meeting back into open session.

Commissioner Jaggers made a motion to adjourn the Board of Commissioners at 9:46 am. Commissioner McKoy seconded the motion. Motion carried unanimously.

William Morris, Vice Chairman

Melissa Capps, Clerk

Harnett
COUNTY
NORTH CAROLINA

# HARNETT COUNTY TAX DEPARTMENT

## 2024 Tax Settlement

Presented by: Christine L. Wallace, Tax Administrator

July 15, 2025

# Introduction

- Per N. C. General Statute 105-373 the Tax Collector must make a report of settlement for the fiscal Year 2023-2024.

- This settlement report is a summary of charges to the levy, discovered levy, and penalties. The report also includes the collection of this levy along with releases and adjustments.

- This report will also show the charged levy and collections of Real Property, Personal Property, Public Service Companies, Motor Vehicles, and Gap Registration bills and a comparison over the years.

# 2024 Annual Settlement Overview

| **Total Charges for 2024 Tax Levy** | |
|---|---|
| Original Billed Amount | $77,634,830.11 |
| Discovered Levy/Additional Levy | $ 1,167,319.60 |
| Penalties/Fees/Interest | $ 337,163.18 |
| Total Charges | $79,139,312.89 |

# 2024 Annual Settlement Overview

**Total Collections for 2024 Tax Levy**

| | |
|---|---|
| Total Amount of Collected Levy | $78,115,162.77 |
| Releases/Adjustments | $ 416,167.09 |
| Uncollected Real Property | $ 378,752.58 |
| Uncollected Personal Property | $ 229,230.45 |
| Total Credits | $79,139,312.89 |

# 2024 Annual Settlement Overview

**Real/Personal Property/GAP**

| Total Billed | Actual Collections | Uncollected | %Collected |
|---|---|---|---|
| $72,938,271.43 | $72,409,655.11 | $528,616.32 | 99.28% |

**Public Service**

| Total Billed | Actual Collections | Uncollected | %Collected |
|---|---|---|---|
| $1,897,185.83 | $1,897,185.83 | $0.00 | 100.00% |

**Motor Vehicles**

| Total Billed | Actual Collections | Uncollected | %Collected |
|---|---|---|---|
| $15,644,842.49 | $14,837,422.67 | $807,419.82 | 94.84% |

**Gap Bills (Motor Vehicles)**

| Total Billed | Actual Collections | Uncollected | %Collected |
|---|---|---|---|
| $275,397.26 | $155,782.12 | $119,615.14 | 56.57% |

# 5 Year Comparison by Category

**Real/Personal**

| 06/30/2021 | 06/30/2022 | 06/30/2023 | 6/30/2024 | 6/30/2025 |
|---|---|---|---|---|
| 99.34% | 99.38% | 99.36% | 99.36% | 99.28% |

**Public Service**

| 06/30/2021 | 06/30/2022 | 06/30/2023 | 6/30/2024 | 6/30/2025 |
|---|---|---|---|---|
| 100% | 100% | 100% | 100.00% | 100.00% |

**Motor Vehicles**

| 06/30/2021 | 06/30/2022 | 06/30/2023 | 6/30/2024 | 6/30/2025 |
|---|---|---|---|---|
| 91.81% | 92.98% | 93.11% | 94.17% | 94.84% |

**Gap Bills (Motor Vehicles)**

| 06/30/2021 | 06/30/2022 | 06/30/2023 | 6/30/2024 | 6/30/2025 |
|---|---|---|---|---|
| 68.15% | 64.68% | 66.71% | 59.40% | 56.57% |

## Total County Levy (REI,PUB,IND,BUS,RMV,GAP)

| Total Billed | Actual Collections | %Collected |
| --- | --- | --- |
| $90,480,299.75 | $89,144,263.61 | 98.52% |

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# Questions?