



## Moore County Board of Commissioners

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August 18, 2026 | 5:30 PM  
Historic Courthouse  
1 Courthouse Square  
Carthage, NC 28327

### MINUTES

#### **BOARD MEMBERS PRESENT**

Chairman Nick Picerno, Vice Chairman Jim Von Canon, Kurt Cook, John Ritter, and Tom Adams

#### **CALL TO ORDER**

Chairman Picerno called the meeting to order.

#### **INVOCATION**

The invocation was delivered by Father Hutchens of Christ Church Anglican of Southern Pines.

#### **PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Assistant Finance Director Chris Morgan.

#### **1. ADDITIONAL AGENDA**

There were no additional agenda items.

**Chairman Picerno asked whether any commissioner had a conflict of interest regarding agenda items the Board would address during this meeting and none were identified.**

#### **2. CONSENT AGENDA**

**Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to approve the consent agenda as presented. *The budget amendments, and the tax release/refunds are hereby incorporated and made a part of these minutes by attachment as Appendices A and B.***

- A. Board of Commissioners - Regular Meeting Minutes, August 4, 2026
- B. Finance - Budget Amendments
- C. Health - FY27 Activity 117 Public Health Infrastructure: Local Workforce Development Agreement Addendum
- D. Tax - Tax Releases/Refunds for the Month of July
- E. Public Works - Contract with Burr Grading, Inc. for Biosolids Trucking - WPCP

### 3. RECOGNITIONS

#### A. Board of Commissioners - Constitution Week Proclamation 2026

Chairman Picerno read the proclamation declaring September 17–23, 2026, as Constitution Week in Moore County, commemorating the 239th anniversary of the drafting of the United States Constitution, and encouraging citizens to reaffirm the principles of the framers and uphold the freedoms guaranteed by the Constitution. *The proclamation is hereby incorporated and made a part of these minutes by attachment as Appendix C.*

**Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Cook, the Board voted unanimously to accept the proclamation and proclaim September 17-23, 2026, as Constitution Week in Moore County.**

### 4. PRESENTATIONS

#### A. Tax - 2026 Session of the Moore County Board of Equalization and Review

Tax Administrator Gary Briggs introduced Susan Adams, Chair of the 2026 Board of Equalization and Review, who presented the annual report in accordance with N.C. General Statutes 105-322 and 105-323.

Ms. Adams reported that the board convened on April 20, 2026 and adjourned from hearing real property appeals on May 12, 2026. During the session, the board heard 57 real property appeals with a total assessed value of \$105,739,560. Of those, 34 parcels were decreased in value, 4 were increased, and 19 saw no change, resulting in a net reduction of 4.5% in aggregate valuation. Additionally, 63 other appeals were filed, including personal property, motor vehicles, exemption applications, and late applications, resulting in a net assessment reduction of \$42,935.

Following the report, Chairman Picerno asked Tax Administrator Briggs to briefly explain the appeals process for the benefit of members of the public in attendance. Briggs explained that property owners may file an informal appeal with the Tax Department between January 1st and the date the Board of Equalization and Review convenes, providing documentation in support of their concerns. Once the board is in session, formal appeals must be filed directly with that body, which is the sole governing authority authorized to make real property value changes for the current year. He noted that the window for real property appeals has closed for 2026 but reopens each January 1st and encouraged anyone with questions to contact the Tax Department.

**Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted unanimously to accept the report given of the 2026 Session of the Moore County Board of Equalization and Review.** *The report is hereby incorporated and made a part of these minutes by attachment as Appendix D.*

### 5. PUBLIC HEARINGS

#### A. GIS/IT - Public Hearing - Amendment to the Road Name and Addressing Ordinance to Add One Road

GIS Coordinator Rachel Smith presented a request to amend the Moore County Road Naming and Addressing Ordinance to add one privately maintained road. Per Section 3 of the ordinance, no new roads outside municipal limits may be named without Board approval. The proposed road name is Ashton Lane. *The Chairman opened the public hearing. No members of the public wished to speak, and the hearing was closed.*

**Upon motion made by Commissioner Adams, seconded by Commissioner Cook, the Board voted unanimously to approve the amendment to add one (1) road to the ordinance, adding ASHTON LN. The amendment is hereby incorporated and made a part of these minutes by attachment as Appendix E.**

## 6. QUASI-JUDICIAL HEARINGS

There were none.

## 7. OLD BUSINESS

There was none.

## 8. NEW BUSINESS

### A. Property Management - S&ME, Inc. Contract Amendment #8

Property Management Director Gene Boles presented a request for board approval of Contract Amendment No. 8 with S&ME, Incorporated. The amendment implements a PFAS Assessment Work Plan in compliance with an NCDEQ Notice of Regulatory Requirements for additional PFAS assessments at the Moore County Landfill. The amendment increases the not-to-exceed amount for FY 2027 (July 1, 2026–June 30, 2027) by \$73,100, from \$115,000 to \$188,100. The County and S&ME, Inc. previously entered into an agreement on September 1, 2020, which was for professional engineering, consulting and annual monitoring services for the Moore County Landfill with amendments modifying the original contract. This request is necessary to modify services to implement the PFAS Assessment Work Plan and comply with the NCDEQ Notice of Regulatory Requirements (NORR) for additional PFAS assessments at the landfill.

Commissioner Adams inquired about the County's broader plans for PFAS testing and remediation at the landfill. Mr. Boles explained that testing has been conducted for several years, with 18 monitoring wells sampled quarterly or semi-annually for a range of contaminants. He expressed confidence in S&ME's specialized expertise and its role in supporting the County's regulatory compliance and environmental stewardship efforts.

**Upon motion made by Chairman Picerno, seconded by Commissioner Ritter, the Board voted unanimously to approve the Contract Amendment #8 with S&ME, Inc. and authorize the Chairman to sign.**

### B. Public Safety - Authorization of Fire Department Apparatus Acquisition - Pinebluff 2004 Pierce Enforcer Rescue

Public Safety Director Bryan Phillips presented a request to authorize the Town of Pinebluff Fire and Rescue to purchase a used 2004 Pierce Enforcer rescue truck. Phillips explained that Pinebluff met all objectives to become a medium

rescue provider in 2025, submitted a letter of intent, and identified a suitable used apparatus with 54,000 miles at a cost of \$75,000. The county's portion of the cost is not to exceed \$72,479, with the total departmental investment of \$115,500 representing significantly less than the cost of a comparable new unit (estimated at \$800,000 or more). The remaining available allotment in the funding formula for a rescue truck is \$389,000.

In February 2025, the Town of Pinebluff Fire and Rescue submitted a letter of intent to replace a rescue truck. A used rescue truck was found from Iredell Rescue that will serve for another 10 years at a reduced cost and shorter turnaround time rather than purchasing a new apparatus. The used apparatus will require upgrades to put it into use at an approximate cost of \$40,500 (\$15,000 repairs recommended by the mechanic, \$8,000 replacement of emergency lights, \$15,000 vehicle graphics and lettering, \$2,500 tags and registration. The total all-in cost is estimated at \$115,500 (\$75,000 + \$40,500). The Town of Pinebluff Board has approved moving forward with selling their current Rescue Truck #719 and purchasing the replacement from Iredell Rescue. Trade in value of the existing truck is estimated at \$10,000.

The Town of Pinebluff Fire and Rescue was scheduled to get a service vehicle in FY26. They requested that the service vehicle be replaced with a medium rescue. The 2004 Pierce Enforcer meets the needs of the medium rescue. The FY27 funding formula allowance for a service vehicle is \$186,000 and the allowance for a medium rescue is \$389,000.

Jonathan Richardson, Fire Chief for the Town of Pinebluff, elaborated on the department's due diligence, noting the truck had been reviewed by multiple mechanics and would be inspected and repaired before being placed in service. He noted the current truck, acquired used from Southern Pines in 2015, is too small to support the department's growth as a medium rescue provider. The selling agency, another fire department, is transitioning to a smaller apparatus better suited to their station.

Vice Chairman Von Canon commended the department's diligence in finding quality used equipment, noting the significant cost savings and the trend among county departments to identify serviceable apparatus rather than waiting years for new builds at much higher cost. Commissioner Cook inquired whether additional equipment purchases would be necessary; Chief Richardson confirmed that any additional items would be minor and covered within the agreed cost split.

**Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted unanimously to authorize the Town of Pinebluff Fire and Rescue to move forward with the purchase of the 2004 Pierce Enforcer with the County funding amount not to exceed \$72,479.**

**Upon motion made by Chairman Picerno, seconded by Commissioner Cook, the Board voted unanimously to approve the Budget Amendment and authorize the Chair to sign.** *The budget amendment is hereby incorporated and made a part of these minutes by attachment as Appendix F.*

- C. Finance - Trillium Grant for Veterans Treatment Court

Finance Director Caroline Xiong and Veterans Treatment Court Director Kristin Gosztanyi presented a request to accept a \$50,000 one-time grant award from Trillium Health Resources for the Veterans Treatment Court, covering the period of July 1, 2026 through June 30, 2027. The funds are state monies awarded to Trillium and sub-allocated to the county.

Ms. Gosztanyi explained that the funds are designated for salaries, which was one of the permissible uses under the grant terms. Ms. Xiong clarified that the original federal grant budget had underestimated fringe benefits; this additional funding would cover salary line items and free up other budgeted funds to address the fringe benefits shortfall, effectively enabling a net expansion of program resources toward treatment services and incentives.

Chairman Picerno asked how staff salaries would have been covered without this grant; County Manager Vest contextualized that the Veterans Treatment Court was established using an initial grant of approximately \$900,000 spanning three years, which funded the court's setup, including the Director role and a second position under the District Attorney's office. Commissioner Adams sought clarification on whether the \$50,000 would result in additional treatment activity that would not otherwise have occurred; Ms. Xiong confirmed that it would. Commissioner Cook noted that Ms. Gosztanyi was approaching \$1 million in total grants secured, commending her work.

Clerk of Court Todd Maness, who had been instrumental in initiating the Veterans Treatment Court, was recognized by County Manager Vest. Maness addressed the Board and shared that the court's first participant had personally told him that, without Ms. Gosztanyi and the Veterans Treatment Court, he believed he would be dead. Maness noted the participant is now drug-free, employed, and living a stable life.

Chairman Picerno thanked Trillium Health Resources for the allocation, acknowledging the relationship has historically been challenging, and welcomed the opportunity for continued collaboration and support.

**Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Ritter, the Board voted unanimously to authorize the County Manager to execute the Grant Agreement between the County and Trillium Health Resources.**

**Upon motion made by Commissioner Cook, seconded by Commissioner Adams, the Board voted unanimously to approve the budget amendment as presented.** *The budget amendment is hereby incorporated and made a part of these minutes by attachment as Appendix G.*

**D. Administration - Davis Center Discussion**

County Manager Vest framed the discussion, noting that the Davis Community Center, located at 4799 NC Highway 705, has been vacant since the county's congregate meal site relocated. Several parties have expressed interest in the property, including the Boys and Girls Club and at least one private individual. Key considerations before the board included: (1) whether to direct Moore County Schools to pursue removal of a restrictive deed covenant acquired with the property; (2) direction to state legislators regarding a \$500,000 state budget allocation designated for the Davis Center, specifically whether to seek reappropriation of those funds to a different county priority; and (3) parameters

for a potential property disposition, including claw back provisions or right of first refusal.

Chairman Picerno expressed his view that while the \$500,000 allocation is appreciated, it would be insufficient to fully rehabilitate the facility, and ongoing costs for staffing, insurance, and maintenance would represent a continued and uncertain taxpayer burden. He advocated placing the property out for upset bid to gauge market interest, with deed restrictions requiring public use, claw back provisions if the property is not used as specified, and a right of first refusal. He emphasized that the Board is not obligated to accept any bid received.

Commissioner Ritter acknowledged being torn on the matter. He expressed deep appreciation for the \$500,000 legislative allocation and conveyed that residents in his area of the county were very excited about that potential. He stated a personal preference to explore what the funding could accomplish and to hear all proposals, including from private interests, before reaching a firm conclusion. He affirmed his desire to honor the property's community history and ensure any outcome benefits the public. He noted he would respect the Board's direction.

Commissioner Adams emphasized that the property is a deteriorating asset and that action is needed. He noted a conversation with Mayor Dockery of Robbins regarding the need for recreational facilities serving youth in the Robbins area, with children currently having to travel to Carthage for access to county facilities, underscoring the potential community benefit of a repurposed site.

County Attorney Misty Leland advised that the first step to begin the upset bid process is for the County Manager or his designee to negotiate with interested parties, bring a proposal forward, and return to the Board with a resolution to initiate the formal upset bid process.

**Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Adams, the Board voted 4-1, with Commissioner Ritter voting no, to instruct the County Manager or his designee to move forward with starting the upset bid process of negotiating with those interested in bringing a proposal forward.**

**E. Board of Commissioners - Resolution Supporting Senate Bill 992, but Opposing the Notice Requirements**

Chairman Picerno and County Attorney Misty Leland presented a request for the Board to adopt a Resolution asking the North Carolina General Assembly to support Senate Bill 992 but oppose the burdensome notice requirements contained within the proposed legislation.

Senate Bill 992, entitled Truth in Taxation, is currently pending before the North Carolina General Assembly that, if passed, would require local governments to follow certain procedures when adopting a property tax rate that exceeds the revenue-neutral tax rate in any year a general reappraisal becomes effective. In addition, the bill increases the fee for reinstating an expired real estate appraiser trainee registration, license, or certificate.

Unfortunately, Senate Bill 992 contains onerous notice procedural requirements that local governments must follow to adopt a property tax rate that exceeds the revenue-neutral rate in any year a general reappraisal becomes effective or when adopting a property tax rate at or below the revenue-neutral rate in the budget ordinance and seeks to later amend the budget ordinance to increase the

rate above the revenue-neutral rate due to the unit receiving substantially less revenue than anticipated.

The costly and burdensome notice requirements include:

1. Publish notice of intent to exceed the revenue-neutral rate (i) in a newspaper of general circulation at least 1 week prior to the hearing and (ii) on the government's website at least 10 days prior to the hearing; and
2. Notify each taxpayer with real property in the taxing jurisdiction of its intent to exceed the revenue-neutral rate at least 14 days prior to the hearing. Notice must be sent by first class mail or electronic mail. The notice must contain the following information specific to the taxing unit:
  - a. The proposed amount of revenue the unit needs to balance its budget.
  - b. The revenue-neutral rate.
  - c. The proposed tax rate.
  - d. The amount of tax due on the property for the current tax year.
  - e. The estimated amount of tax due on the property for the upcoming year (i) if the revenue-neutral rate is adopted and (ii) if the proposed tax rate is adopted.
  - f. The date, time, and location of the public hearing.

In summary, notifying all taxpayers via first-class mail and advertising in the newspaper is very costly and time-consuming for employees while advertising on the local government's website and providing notice already established in open meeting laws provides sufficient and reasonable notice to taxpayers without creating unnecessary burdens on local governments and their employees.

**Upon motion made by Chairman Picerno, seconded by Vice Chairman Von Canon, the Board voted unanimously to adopt the Resolution requesting the North Carolina General Assembly to support Senate Bill 992 but requests the removal of the burdensome notice requiring advertisement in the newspaper and notifying all taxpayers via first-class mail. *The Resolution is hereby incorporated and made a part of these minutes by attachment as Appendix H.***

## 9. APPOINTMENTS

- A. Board of Commissioners - Appointment to the Airport Authority  
**Upon motion made by Commissioner Adams, seconded by Vice Chairman Von Canon, the Board voted unanimously to appoint Larry Best to the Moore County Airport Authority and with a term commencing on September 1, 2026, and expiring August 31, 2030.**
- B. Board of Commissioners - Appointments to the Moore County Board of Health  
**Upon motion made by Commissioner Adams, seconded by Commissioner Cook, the Board voted unanimously to appoint Carol O'Reilly to the Moore County Board of Health as an at-large member with a term commencing on September 1, 2026, and expiring August 31, 2029.**

**Upon motion made by Chairman Picerno, seconded by Commissioner Cook, the Board voted unanimously to reappoint Benjamin Wacker as the optometrist member with a term commencing September 1, 2026, and expiring August 31, 2029.**

- C. Board of Commissioners - Appointment to the Moore County Planning Board  
Upon motion made by Chairman Picerno, seconded by Commissioner Ritter, the Board voted unanimously to appoint Matthew Wimberly to the Moore County Planning Board with a term commencing on September 1, 2026, and expiring on August 31, 2029.
- D. Board of Commissioners - Appointment to the Sandhills Regional Library System Board of Trustees  
Upon motion made by Chairman Picerno, seconded by Commissioner Ritter, the Board voted unanimously to appoint Joanna King to the Sandhills Regional Library System Board of Trustees for a six-year term expiring August 31, 2032.
- E. Board of Commissioners - Appointment to the Moore County Nursing and Adult Care Home Community Advisory Committee  
Upon motion made by Commissioner Ritter, seconded by Commissioner Cook, the Board voted unanimously to appoint Joanna Ratchford to the Moore County Nursing and Adult Care Home Community Advisory Committee with a one-year term expiring August 31, 2027.

#### 10. **ADDITIONAL AGENDA**

There were no additional agenda items.

#### 11. **PUBLIC COMMENT PERIOD**

The following offered public comments: Amanda Toyoda, John Misiaszek, Anthony Rodriguez, Joe Parfitt, Zachary Riley, Jennifer Riley, Ellis Domenech, Bob Kissinger, Nathan Johnson, Matt Holway, Phil Davis, Bert Patrick, Wanda Glitz, Robert Glitz, Jeremiah Smith, and Adrian Brodie.

#### 12. **MANAGER'S REPORT**

County Manager Vest had no additional items to report.

#### 13. **COMMISSIONERS' COMMENTS**

Vice Chairman Von Canon acknowledged the public's concerns regarding cybersecurity and privacy. He noted that significant personal data, including Social Security numbers, addresses, and photographs, has been compromised in large-scale breaches of federal and private databases unrelated to Flock, underscoring the broader and pervasive nature of data security risks. He commended the Sheriff's Office and emphasized the demonstrated value of Flock cameras in two recent local cases: the identification and same-day apprehension of a suspect in the murder of a young Special Forces candidate on Valentine's Day 2026, and the rapid identification of a suspect in the murder of Master Sergeant Bobby Ferris and members of his family. He noted that Flock and privately owned cameras are involved in approximately 20% of criminal investigations and referenced national statistics indicating approximately 10,000 missing persons are recovered annually through camera networks. Vice Chairman Von Canon emphasized that the Board is listening to the concerns expressed by the public and that its primary goal remains the safety and welfare of all Moore County citizens. He further stated that threats of electoral consequences have not and will not alter the Board's commitment to that goal.

Commissioner Adams reflected on Constitution Week, noting that the framers achieved the Constitution only through a willingness to listen and compromise under difficult conditions. He drew a parallel to the community's ongoing discussion regarding Flock cameras, encouraging members of the public and their children to develop the ability to listen to differing viewpoints and engage in respectful, constructive dialogue. He affirmed that the Board has listened to the concerns expressed by the public, both during the previous day's work session and at prior meetings and will continue to carefully consider those perspectives before deciding.

Commissioner Cook expressed appreciation for the large turnout and encouraged the public to engage in other county issues of long-term importance, particularly water supply and wastewater infrastructure. He noted his own extensive research on the topic of Flock cameras, including recently completing a master's degree in national security, and affirmed that the Board is listening and will make the right decision.

Chairman Picerno addressed the tone of the public discourse and expressed disappointment that some speakers left before the Commissioners' comments. He acknowledged that many of the technical questions raised during the comment period were substantive and will be investigated. He cautioned the public against relying solely on social media for information, particularly platforms with foreign entities. He concluded by noting that prayer and reflection can provide guidance and wisdom when considering difficult and complex issues.

#### 14. CLOSED SESSION

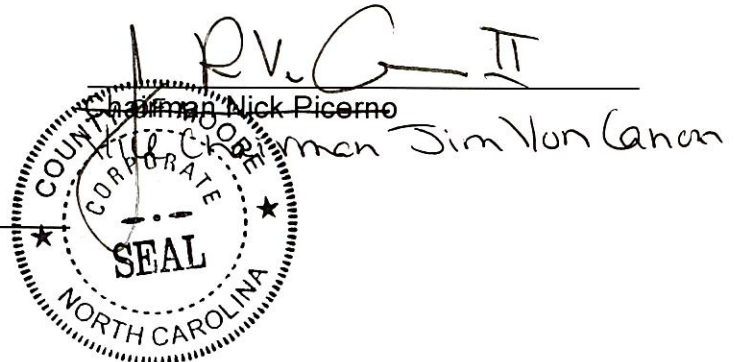
Upon motion made by Chairman Picerno, seconded by Commissioner Adams, the Board voted unanimously for the Board to enter into closed session pursuant to N.C. General Statute § 143-318.11(a)(3) to consult with an attorney employed or retained by the public body in order to preserve the attorney-client privilege, and pursuant to N.C. General Statute § 143-318.11(a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee.

Upon motion made by Vice Chairman Von Canon, seconded by Commissioner Cook, the Board voted unanimously to come out of closed session and seal the minutes.

#### ADJOURNMENT

Upon motion made by Commissioner Adams, seconded by Commissioner Ritter, the Board voted unanimously to adjourn the August 18, 2026, Regular Meeting of the Moore County Board of Commissioners at 8:02pm.

  
Clerk to the Board Jennifer Parks



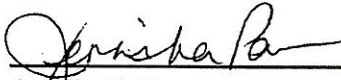
**Fiscal Year 2026/2027**

|                                                                 | Budget Line Item<br>Number |                           | Budgeted<br>Amount | Increase/<br>(Decrease) | Revised<br>Budget |
|-----------------------------------------------------------------|----------------------------|---------------------------|--------------------|-------------------------|-------------------|
| <hr/>                                                           |                            |                           |                    |                         |                   |
| Finance - The Academy of Moore County Appropriated Fund Balance |                            |                           |                    |                         |                   |
| Revenue                                                         | 10019000 32950             | Appropriated Fund Balance | 8,403,809          | 410,362                 | 8,814,171         |
| Expense                                                         | 10034096 56353             | Academy Capital           | -                  | 410,362                 | 410,362           |

Approved this 18 day of August, 2026



Nick Picerno, Chairman  
Moore County Board of Commissioners



Jennifer Parks  
Clerk to the Board



**Fiscal Year 2026/2027**

| Budget Line Item<br>Number | Budgeted<br>Amount | Increase/<br>(Decrease) | Revised<br>Budget |
|----------------------------|--------------------|-------------------------|-------------------|
|----------------------------|--------------------|-------------------------|-------------------|

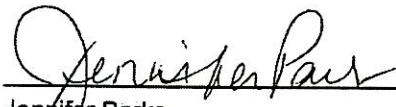
## Department of Social Services - Adoption Promotions Program Fund Grant

|         |                |                             |         |        |         |
|---------|----------------|-----------------------------|---------|--------|---------|
| Revenue | 24033044 33042 | Special Child Adoption      | 444,569 | 43,399 | 487,968 |
| Expense | 24038044 53892 | Special Child Adoption Fund | 454,461 | 43,399 | 497,860 |

Approved this 18 day of August, 2026



Nick Picerno, Chairman  
Moore County Board of Commissioners



Jennifer Parks  
Clerk to the Board



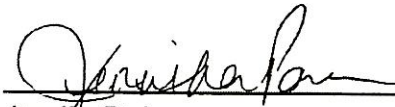
**Fiscal Year 2026/2027**

|                                                 | Budget Line Item<br>Number |                                    | Budgeted<br>Amount | Increase/<br>(Decrease) | Revised<br>Budget |
|-------------------------------------------------|----------------------------|------------------------------------|--------------------|-------------------------|-------------------|
| <hr/>                                           |                            |                                    |                    |                         |                   |
| Finance - Moore County Schools ADM/Lottery Fund |                            |                                    |                    |                         |                   |
| Revenue                                         | 47043095 36842             | West Pine & Fam Life Lift Stations | -                  | 115,000                 | 115,000           |
| Expense                                         | 47062095 56679             | West Pine & Fam Life Lift Stations | -                  | 115,000                 | 115,000           |

Approved this 18 day of August, 2026



Nick Picerno, Chairman  
Moore County Board of Commissioners



Jennifer Parks  
Clerk to the Board



**Fiscal Year 2026/2027**

|                                                                        | Budget Line Item<br>Number |                           | Budgeted<br>Amount | Increase/<br>(Decrease) | Revised<br>Budget |
|------------------------------------------------------------------------|----------------------------|---------------------------|--------------------|-------------------------|-------------------|
| <hr/>                                                                  |                            |                           |                    |                         |                   |
| Health - CDC Activity 117 Public Health Infrastructure Local Workforce |                            |                           |                    |                         |                   |
| Revenue                                                                | 24032071 36723             | PHI Local Workforce Grant | 332,625            | 3,627                   | 336,252           |
| Expense                                                                | 24039071 54156             | PHI Local Workforce Grant | 243,448            | 3,627                   | 247,075           |

Approved this 18 day of August, 2026



Nick Picerno, Chairman  
Moore County Board of Commissioners



Jennifer Parks  
Clerk to the Board



**RESOLUTION AUTHORIZING AND APPROVING  
(CURRENT) RELEASES AND REFUNDS BY THE  
TAX ADMINISTRATOR**

**WHEREAS**, Gary E. Briggs, Moore County Tax Administrator, has certified a list comprised of various county taxes illegally levied and assessed, the amount certified as being in excess of the amount legally due by the taxpayer and therefore should be released or refunded in accordance with General Statute 105-381.

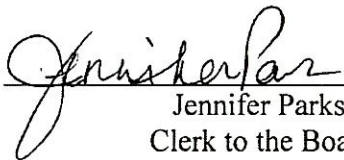
**BE IT RESOLVED** by the Board of Commissioners of Moore County that the taxpayers shown on said list of releases and refunds submitted by Gary E. Briggs, Tax Administrator, are hereby granted such tax release or refund of the county taxes shown and the County Finance Director is directed to make said refunds.

Adopted this the 18 day of August, 2026.



Nick Picerno, Chairman

ATTEST:



Jennifer Parks  
Clerk to the Board



**RESOLUTION AUTHORIZING AND APPROVING  
(DELINQUENT) RELEASES AND REFUNDS BY THE  
TAX ADMINISTRATOR**

**WHEREAS**, Gary E. Briggs, Moore County Tax Administrator, has certified a list comprised of delinquent taxes illegally due by the taxpayer and therefore should be released or refunded in accordance with General Statute 105-381.

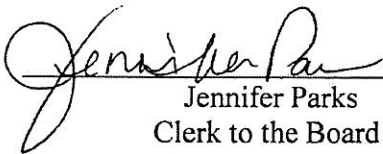
**BE IT RESOLVED** by the Board of Commissioners of Moore County that the taxpayers shown on said list of releases and refunds submitted by Gary E. Briggs, Tax Administrator, are hereby granted such tax release or refund of the county taxes shown and the County Finance Director is directed to make said refunds.

Adopted this the 18 day of August, 2026.



Nick Picerno, Chairman

ATTEST:



Jennifer Parks  
Clerk to the Board



MOORE COUNTY  
NORTH CAROLINA



**A PROCLAMATION TO RECOGNIZE CONSTITUTION WEEK ON  
SEPTEMBER 17 through 23, 2026**

**WHEREAS**, September 17, 2026, marks the two hundred and thirty-ninth anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and

**WHEREAS**, It is fitting and proper to accord official recognition to this magnificent document and its memorable anniversary; and to the patriotic celebration which will commemorate the occasion; and

**WHEREAS**, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17 through 23 as Constitution Week,

**NOW, THEREFORE**, the Moore County Board of Commissioners hereby proclaims that September 17 through 23, 2026, be observed as

**CONSTITUTION WEEK**

**AND** ask our citizens to reaffirm the ideals of the Framers of the Constitution had in 1787 by vigilantly protecting the freedoms guaranteed to us through this guardian of our liberties, remembering that lost rights may never be regained.

This the 18<sup>th</sup> August 2026.

Nick Picerno, Chairman

ATTEST:

Jennifer Parks, Clerk to the Board



# BOARD OF EQUALIZATION AND REVIEW

## 2026 FACT SHEET

TOTAL NUMBER OF PARCELS IN MOORE COUNTY 76,629

TOTAL NUMBER OF PARCELS REVIEWED BY THE BOARD 57

TOTAL OTHER APPEALS (PERSONAL PROPERTY, LATE APPLICATIONS, EXEMPTIONS, AUDITS, MOTOR VEHICLES) 63

## BOARD DECISIONS

TOTAL NUMBER OF PARCELS DECREASED IN VALUE\* 34

TOTAL NUMBER OF PARCELS INCREASED IN VALUE 4

TOTAL NUMBER OF PARCELS WITH NO CHANGE IN VALUE 19

VALUE OF PARCELS REVIEWED BY BOARD OF EQUALIZATION AND REVIEW \$105,739,560

NET ADJUSTMENT BY BOARD (\$4,754,810)

VALUE AFTER TOTAL ADJUSTMENTS AT BOARD'S ADJOURNMENT \$100,984,750

PERCENT CHANGE (decrease of real property value under appeal only) -4.50%

### PERSONAL PROPERTY / MOTOR VEHICLE

#### Values Appealed

|                                    |              |            |
|------------------------------------|--------------|------------|
| Personal Property / motor vehicles | \$224,354.00 |            |
| Resulting Values after Appeal      | \$181,419.00 |            |
| Net resulting adjustment in Value  |              | (\$42,935) |

## AMENDMENT TO

THE MOORE COUNTY ROAD NAME AND ADDRESSING ORDINANCE

ADOPTED JULY 10, 1989  
AND AS SUBSEQUENTLY AMENDED

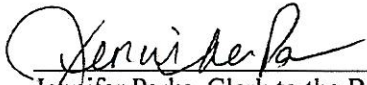
RESOLVED by the Board of Commissioners of the County of Moore that Section III ROAD NAMING OF THE ABOVE REFERENCED ORDINANCE BE AMENDED TO ADD, RENAME, OR REMOVE THE FOLLOWING ROAD(S) AS INDICATED:

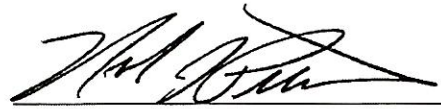
**ADD:**

**ASHTON LN (P4305)** ..... *Located off Niagara-Carthage Rd (SR 1802) on the eastern side of the road, approximately 0.06 miles south of the northern intersection Niagara-Carthage Rd and Freeman Rd (SR 1875) for the Larry Caddell Training Center that is within the Town of Carthage ETJ.*

AND, FURTHER that the effective date of this amendment to the above-described Ordinance shall be upon adoption.

Adopted this 18th day of August 2026.

  
Jennifer Parks, Clerk to the Board  
Moore County Board of Commissioners

  
Nick Picerno, Chairman  
Moore County Board of Commissioners



**Fiscal Year 2026/2027**

| Budget Line Item Number | Budgeted<br>Amount | Increase/<br>(Decrease) | Revised<br>Budget |
|-------------------------|--------------------|-------------------------|-------------------|
|-------------------------|--------------------|-------------------------|-------------------|

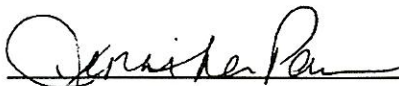
## Fund 216 - Town of Pinebluff Fire Protection Capital

|         |                      |                           |        |        |         |
|---------|----------------------|---------------------------|--------|--------|---------|
| Revenue | 21619000 32950       | Appropriated Fund Balance | -      | 72,479 | 72,479  |
| Expense | 21656500 56345 PINEB | Fire Debt Principal       | 55,386 | 72,479 | 127,865 |

Approved this 18 day of August, 2026



Nick Picerno, Chairman  
Moore County Board of Commissioners



Jennifer Parks  
Clerk to the Board



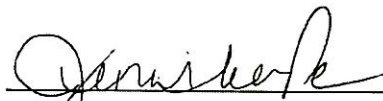
**Fiscal Year 2026/2027**

| Budget Line Item<br>Number                                   | Budgeted<br>Amount | Increase/<br>(Decrease) | Revised<br>Budget |
|--------------------------------------------------------------|--------------------|-------------------------|-------------------|
| <hr/>                                                        |                    |                         |                   |
| Administration - Trillium Grant for Veterans Treatment Court |                    |                         |                   |
| Revenue 10033000 32210 Trillium VTC Grant                    | -                  | 50,000                  | 50,000            |
| Expense 100125TR 54252 Trillium VTC Grant                    | -                  | 50,000                  | 50,000            |

Approved this 18 day of August, 2026



Nick Picerno, Chairman  
Moore County Board of Commissioners



Jennifer Parks  
Clerk to the Board





**RESOLUTION BY THE MOORE COUNTY BOARD OF COMMISSIONERS  
SUPPORTING SENATE BILL 992 BUT OPPOSING THE BURDENSOME  
NOTICE REQUIREMENTS CONTAINED WITHIN THE PROPOSED  
LEGISLATION**

WHEREAS, the Moore County Board of Commissioners generally supports Senate Bill 992, entitled Truth in Taxation, which is a bill currently pending before the North Carolina General Assembly that, if passed, would require local governments to follow certain procedures when adopting a property tax rate that exceeds the revenue-neutral tax rate in any year a general reappraisal becomes effective. In addition, the bill increases the fee for reinstating an expired real estate appraiser trainee registration, license, or certificate; and

WHEREAS, unfortunately, Senate Bill 992 contains onerous notice procedural requirements that local governments must follow to adopt a property tax rate that exceeds the revenue-neutral rate in any year a general reappraisal becomes effective or when adopting a property tax rate at or below the revenue-neutral rate in the budget ordinance and seeks to later amend the budget ordinance to increase the rate above the revenue-neutral rate due to the unit receiving substantially less revenue than anticipated; and

The costly and burdensome notice requirements include:

- (1) Publish notice of intent to exceed the revenue-neutral rate (i) in a newspaper of general circulation at least 1 week prior to the hearing and (ii) on the government's website at least 10 days prior to the hearing; and
- (2) Notify each taxpayer with real property in the taxing jurisdiction of its intent to exceed the revenue-neutral rate at least 14 days prior to the hearing. Notice must be sent by first class mail or electronic mail. The notice must contain the following information specific to the taxing unit:
  - a. The proposed amount of revenue the unit needs to balance its budget.
  - b. The revenue-neutral rate.
  - c. The proposed tax rate.
  - d. The amount of tax due on the property for the current tax year.
  - e. The estimated amount of tax due on the property for the upcoming year (i) if the revenue-neutral rate is adopted and (ii) if the proposed tax rate is adopted.
  - f. The date, time, and location of the public hearing.

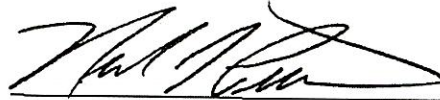
WHEREAS, notifying all taxpayers via first-class mail and advertising in the newspaper is very costly and time-consuming for employees; and

WHEREAS, advertising on the local government's website and providing notice already established in open meeting law provides sufficient and reasonable notice to taxpayers without creating unnecessary burdens on local governments and their employees; and

NOW, THEREFORE, BE IT RESOLVED, the Moore County Board of Commissioners generally supports Senate Bill 992 but requests the North Carolina General Assembly to remove the burdensome notice provisions requiring advertisement in the newspaper and notifying all taxpayers via first-class

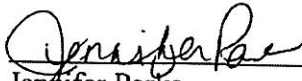
mail and allowing advertisement on the local government's website and notice through the already established open meeting laws be sufficient and reasonable notice.

Adopted on this 18<sup>th</sup> day of August, 2026.



Nick Picerno, Chairman  
Moore County Board of Commissioners

ATTEST:



Jennifer Parks  
Clerk to the Board

