AGENDA

Keith Wood, Vice Chair
Wayne Barneycastle, Chair
Sonya Cox, Commissioner
Brad Chandler, Commissioner
Rick Morris, Commissioner

REGULAR SESSION OF THE BOARD OF COUNTY COMMISSIONERS
Monday, August 24, 2026
COMMISSIONERS CHAMBERS
2:00 PM

I. Call to Order

II. Invocation

III. Pledge of Allegiance

IV. Approval of the Agenda

V. Public Comments

VI. Comments - Managers/Commissioners

VII. Conflicts of Interest

VIII. Consent Agenda

a. Tax Office Agenda

b. Minutes

c. Resolution Authorizing Sale of County Issued Service Side Arm

d. Approval of Salary for Incoming DSS Director

IX. Information Agenda

a. Gardening with PreK students in Stokes County Elementary Schools and Child Care Centers

X. Discussion Agenda

a. Planning Board Review and Comment

b. Consideration of Proposed Pay Adjustments – Sheriff's Office and Detention Center

XI. Action Agenda

XII. Adjournment

*Anyone with a disability(is) who needs an accommodation to participate in this meeting is requested to inform us 48 hours prior to the scheduled time of the affected group meeting
*Attachments may be delivered before or at the time of the meeting
*Times may vary due to times preset for agenda items

Board of County Commissioners
August 24, 2026

Item number: VIII.a

Tax Office Agenda

Drafter: Richard Brim

Summary:

Consent:

1. Monthly Reports for the month of July 2026.
2. Tax Collections Status Report FY 27.
3. Real and Personal Releases less than $100.00 per N.C.G.S. 105-381(b).
4. Real and Personal Releases more than $100.00.
5. Real and Personal Refunds more than $100.00.
6. Elderly Exemptions.
7. Veterans Exemptions.

ATTACHMENTS:
Tax Office Agenda August 24, 2026 BOC Meeting.pdf

TAX COLLECTION STATUS REPORT

TOTAL AMOUNT COLLECTED BY MONTH FY 2026-2027

CURRENT 2026 TAX	COUNTY	SCHOOL OPERATING EXP	USE VALUE TAX BILLS	INTEREST PEN & FEES	OCCUPANCY TAX	KING (FIRE)	RURAL HALL (FIRE)	WALNUT COVE (FIRE)	SERVICE (FIRE)	CITY OF KING	TOWN OF WALNUT COVE	DANBURY	EDU DEBT BLDG FUND
JULY	576,840.16	-	5,632.14	880.18	14,040.05	11,183.99	3,553.43	10,987.99	45,832.26	84,193.59	8,987.64	572.07	39,888.57
AUGUST	-	-	-	-	-	-	-	-	-	-	-	-	-
SEPTEMBER	-	-	-	-	-	-	-	-	-	-	-	-	-
OCTOBER	-	-	-	-	-	-	-	-	-	-	-	-	-
NOVEMBER	-	-	-	-	-	-	-	-	-	-	-	-	-
DECEMBER	-	-	-	-	-	-	-	-	-	-	-	-	-
JANUARY	-	-	-	-	-	-	-	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB TOTAL	$ 576,840.16	$ -	CONT'D	CONT'D	$ 14,040.05	$ 11,183.99	$ 3,553.43	$ 10,987.99	$ 45,832.26	$ 84,193.59	$ 8,987.64	$ 572.07	CONT'D
BUDGET AMT	$35,684,415.00	$ -	CONT'D	CONT'D		$673,426.00	$125,688.00	$ 457,920.00	$3,157,439.00				CONT'D
BALANCE	$35,107,574.84					$662,242.01	$122,134.57	$ 446,932.01	$3,111,606.74				
PERCENTAGE	**1.62%**					**1.66%**	**2.83%**	**2.40%**	**1.45%**				

PRIOR	COUNTY	SCHOOL OPERATING EXP	USE VALUE TAX BILLS	INTEREST PEN & FEES	DOGS	KING (FIRE)	RURAL HALL (FIRE)	WALNUT COVE (FIRE)	SERVICE (FIRE)	CITY OF KING	TOWN OF WALNUT COVE	TOWN OF DANBURY	EDU DEBT BLDG FUND
JULY	75,021.34	5,654.73	-	13,468.63	-	655.76	925.62	1,112.81	7,377.00	9,589.24	791.53	-	5,920.68
AUGUST	-	-	-	-	-	-	-	-	-	-	-	-	-
SEPTEMBER	-	-	-	-	-	-	-	-	-	-	-	-	-
OCTOBER	-	-	-	-	-	-	-	-	-	-	-	-	-
NOVEMBER	-	-	-	-	-	-	-	-	-	-	-	-	-
DECEMBER	-	-	-	-	-	-	-	-	-	-	-	-	-
JANUARY	-	-	-	-	-	-	-	-	-	-	-	-	-
FEBRUARY	-	-	-	-	-	-	-	-	-	-	-	-	-
MARCH	-	-	-	-	-	-	-	-	-	-	-	-	-
APRIL	-	-	-	-	-	-	-	-	-	-	-	-	-
MAY	-	-	-	-	-	-	-	-	-	-	-	-	-
JUNE	-	-	-	-	-	-	-	-	-	-	-	-	-
SUB TOTAL	$ 75,021.34	$ 5,654.73	$ 5,632.14	$ 14,348.81	$ -	$ 655.76	$ 925.62	$ 1,112.81	$ 7,377.00	$ 9,589.24	$ 791.53	$ -	$ 45,809.25
BUDGET AMT	$ 440,000.00	$ 60,000.00	$ 50,000.00	$200,000.00	$ -	$ 5,000.00	$ 1,000.00	$ 8,000.00	$ 30,000.00				$ 2,439,960.00
BALANCE	$ 364,978.66	$ 54,345.27	$ 44,367.86	$185,651.19	$ -	$ 4,344.24	$ 74.38	$ 6,887.19	$ 22,623.00				$ 2,394,150.75
PERCENTAGE	**17.05%**	**9.42%**	**11.26%**	**7.17%**		**13.12%**	**92.56%**	**13.91%**	**24.59%**				**1.88%**

STOKES COUNTY TAX ADMINISTRATION RELEASE REPORT FOR JULY 2026

REAL AND PERSONAL PROPERTY RELEASES LESS THAN $100 PER NCGS 105-381(b)

NAME	ADDRESS	BILL NUMBER	AMOUNT
ARRIAZA, JUAN JOSE GARCIA, MARLY JOHANNA SALGUERO	1502 HARRIS RD WALNUT COVE, NC 27052	308190-2026-2026	$79.37
BULLINS, DARREN L BULLINS, PATRICIA	1045 HANES RD SANDY RIDGE, NC 27046	318917-2026-2026	$38.61
CARTER, CINDY S	1162 SOUTH STOKES SCHOOL RD WALNUT COVE, NC 27052	7344-2026-2026	$3.58

TOTAL AMOUNT $121.56

Richard T. Brim
RICHARD T. BRIM
TAX ADMINISTRATOR

8/18/26
DATE

STOKES COUNTY TAX ADMINISTRATION RELEASE REPORT FOR JULY 2026

REAL AND PERSONAL PROPERTY RELEASES MORE THAN $100 PER NCGS 105-381(b)

NAME	ADDRESS	BILL NO.	AMOUNT	REASON
FRANCIS, JOSHUA LEE FRANCIS, SHANNON S	1320 FRANCIS RD WESTFIELD, NC 27053	284389-2026-2026	$143.00	NEW CONSTRUCTION DATA CORRECTION
LAWSON, TIMOTHY LEE JR	4440 ROCK HILL RD PFAFFTOWN, NC 27040	308046-2026-2026	$185.90	MANUFACTURED HOME REMOVED

TOTAL AMOUNT $328.90

Richard T. Brim
RICHARD T. BRIM
TAX ADMINISTRATOR

8/18/26
DATE

WAYNE BARNEYCASTLE
CHAIRMAN-STOKES COUNTY
BOARD OF COMMISSIONERS

DATE

STOKES COUNTY TAX ADMINISTRATION REFUND REPORT FOR JULY 2026 (PAGE 1 OF 2)

REAL AND PERSONAL PROPERTY REFUNDS MORE THAN $100 PER NCGS 105-381(b)

NAME	ADDRESS	BILL NUMBER	LEDGER	AMOUNT	REASON
DALTON, JAMALSKI TREYSHAWN	1050 CAPELLA RIDGE RD KING, NC 27021	89346510	100-3100-3100113 209-3100-3100112 211-3100-3100001	$119.34 $18.36 $8.16	VEHICLE SOLD
DRANE, PAMELA BURGE	123 BRAE RIDGE LN KING, NC 27021	84560763	100-3100-3100113 601-6200-5001444 211-3100-3100001	$92.82 $74.57 $6.35	VEHICLE SOLD
EVANS, BRYCE WINDELL LEO	529 WELLHOUSE DR WALNUT COVE, NC 27052	88040895	100-3100-3100113 601-6200-5001445 211-3100-3100001	$151.13 $100.10 $10.33	VEHICLE SOLD
HERRERA, CLEMENTE RESENDIZ JR	121 BLAKE DR KING, NC 27021	91962883	100-3100-3100113 206-3100-3100112 211-3100-3100001	$364.62 $56.10 $24.93	VEHICLE TAG SURRENDER
KING STEEL STUDS INC	605 NEWSOME RD KING, NC 27021	86971373	100-3100-3100113 206-3100-3100112 211-3100-3100001	$319.21 $49.11 $21.82	VEHICLE TAG SURRENDER
STAHLY, LAURYN MACKENZIE	1079 BRIM RD MADISON, NC 27025	92034299	100-3100-3100113 209-3100-3100112 211-3100-3100001	$100.09 $15.40 $6.84	VEHICLE VALUE ADJUSTMENT
VICKERS, MICHAEL ZACHARY	120 NOVA LN KING, NC 27021	87936934	100-3100-3100113 206-3100-3100112 211-3100-3100001	$85.37 $13.13 $5.84	VEHICLE SOLD
WALKOWIAK, JOHN ANTHONY	1090 FLIPPIN LN KING, NC 27021	72874672	100-3100-3100113 206-3100-3100112 211-3100-3100001	$158.94 $24.45 $10.87	VEHICLE SOLD

(CONTINUED)

STOKES COUNTY TAX ADMINISTRATION REFUND REPORT FOR JULY 2026 (PAGE 2 OF 2)

REAL AND PERSONAL PROPERTY REFUNDS MORE THAN $100 PER NCGS 105-381(b)

NAME	ADDRESS	BILL NUMBER	LEDGER	AMOUNT	REASON
LAWSON, TIMOTHY LEE JR	4440 ROCK HILL RD PFAFFTOWN, NC 27040	308046-2025-2025	100-4140-5001440 209-3100-3100160 211-3100-3100160	$152.10 $23.40 $10.40	MANUFACTURED HOME REMOVED
LAWSON, TIMOTHY LEE JR	4440 ROCK HILL RD PFAFFTOWN, NC 27040	308046-2024-2024	100-4140-5001440 209-3100-3100160 211-3100-3100160	$124.62 $18.60 $7.44	MANUFACTURED HOME REMOVED
LAWSON, TIMOTHY LEE JR	4440 ROCK HILL RD PFAFFTOWN, NC 27040	308046-2023-2023	100-4140-5001440 209-3100-3100160 211-3100-3100160	$113.01 $14.58 $7.29	MANUFACTURED HOME REMOVED
LAWSON, TIMOTHY LEE JR	4440 ROCK HILL RD PFAFFTOWN, NC 27040	308046-2022-2022	100-4140-5001440 209-3100-3100160 211-3100-3100160	$115.32 $14.88 $7.44	MANUFACTURED HOME REMOVED

TOTAL AMOUNT $2,446.96

Richard T. Brim
RICHARD T. BRIM
TAX ADMINISTRATOR

8/18/26
DATE

WAYNE BARNEYCASTLE
CHAIRMAN-STOKES COUNTY
BOARD OF COMMISSIONERS

DATE

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Dennis Hyatt
Late application for elderly exemption for 2026

Abstract No: 287716
Parcel No: 5981-07-67-6606

The above taxpayer owns a dwelling located at 405 Little Brook Dr. King. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Hyatt, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Warren Holt
Late application for elderly exemption for 2026

Abstract No: 851727
Parcel No: 6021-00-54-0536

The above taxpayer owns a dwelling located at 1171 Creasy Rd Lawsonville. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Holt, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Richard Brim
Stokes County Tax Administrator

_____
Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Jimmy Williams
Late application for elderly exemption for 2026

Abstract No: 319418 REI/ 6885 PP MH
Parcel No: 6995-04-52-6481

The above taxpayer owns a dwelling located at 1190 Whitts Rd Madison. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Williams, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Marvin Mabe
Late application for elderly exemption for 2026

Abstract No: 313237
Parcel No: 6962-06-28-8596

The above taxpayer owns a dwelling located at 304 W 3rd Rd Walnut Cove. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Mabe, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Chezley Watts
Late application for elderly exemption for 2026

Abstract No: 308903
Parcel No: 6939-02-97-0536

The above taxpayer owns a dwelling located at 4505 NC 8 Hwy N Danbury. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Watts, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Lewis Ball
Late application for elderly exemption for 2026

Abstract No: 299896
Parcel No: 6902-09-06-1315

The above taxpayer owns a dwelling located at 116 Winchester Dr. King. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Ball, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Odell Bullins
Late application for elderly exemption for 2026

Abstract No: 856134
Parcel No: 6966-00-67-5272

The above taxpayer owns a dwelling located at 1035 Pensie Rd Walnut Cove. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Bullins, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Ronald Pruitt
Late application for elderly exemption for 2026

Abstract No: 313027
Parcel No: 6961-01-38-6243

The above taxpayer owns a dwelling located at 1162 Spencer Orchard Rd Walnut Cove. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Pruitt, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

_____
Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Rocky Slate
Late application for elderly exemption for 2026

Abstract No: 281527
Parcel No: Mobile Home Only

The above taxpayer owns a dwelling located at 1020 Sapp Dr Walnut Cove. He is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of his application and accompanying documents indicates that he qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. Slate, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
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August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Gary & Peggy Minerd
Late application for elderly exemption for 2026

Abstract No: 312203
Parcel No: 6955-04-70-5290

The above taxpayers own a dwelling located at 3400 NC 89 Hwy E Walnut Cove. They are requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of their application and accompanying documents indicates that they qualify for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. & Mrs. Minerd, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Richard Brim
Stokes County Tax Administrator

_____
Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

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Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Gary & Belinda Smith
Late application for elderly exemption for 2026

Abstract No: 876393
Parcel No: 6996-00-01-0627

The above taxpayers own a dwelling located at 1256 Coon Club Rd Madison. They are requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of their application and accompanying documents indicates that they qualify for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mr. & Mrs. Smith, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

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Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Candace Wilmoth
Late application for elderly exemption for 2026

Abstract No: 299350
Parcel No: 6902-02-95-2516

The above taxpayer owns a dwelling located at 208 Natalie Ln King. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Wilmoth, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Mary Lupinacci
Late application for elderly exemption for 2026

Abstract No: 288357
Parcel No: 5982-16-73-7383

The above taxpayer owns a dwelling located at 105 Maple Lane King. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Lupinacci, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Tina Kalbflelsch
Late application for elderly exemption for 2026

Abstract No: 887330
Parcel No: 5988-00-70-5635

The above taxpayer owns a dwelling located at 1144 JP Lynch Rd Pilot Mtn. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Kalbflelsch, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

_____
Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

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Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Rebecca Joyce
Late application for elderly exemption for 2026

Abstract No: 319868
Parcel No: 6998-00-40-7657

The above taxpayer owns a dwelling located at 8543 NC 704 Hwy Madison. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Joyce, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Patricia Brannock
Late application for elderly exemption for 2026

Abstract No: 291862
Parcel No: 5992-16-74-8049

The above taxpayer owns a dwelling located at 112 Wellsboro Cr King. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Brannock, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

_____
Richard Brim
Stokes County Tax Administrator

_____
Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Ruth Mays
Late application for elderly exemption for 2026

Abstract No: 291185
Parcel No: 5992-09-16-8987

The above taxpayer owns a dwelling located at 132 Trinity Church Rd King. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Mays, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Stokes County Board of Commissioners

From: Richard Brim, Tax Administrator

Re: Lena Gordon
Late application for elderly exemption for 2026

Abstract No: 299689
Parcel No: 6902-04-94-1662

The above taxpayer owns a dwelling located at 121 Kiser Dr King. She is requesting acceptance of a late application for the year 2026 for the elderly exemption. A review of her application and accompanying documents indicates that she qualifies for the exemption.

North Carolina General Statute 105-282.1(a1) states "...Upon a showing of good cause by the applicant for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Gordon, The Tax Administration recommends approval by the Board of this late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Board of Commissioners

From: Richard Brim Tax Administrator

Re: Brooke Deaton
Late application for Disabled Veteran Exclusion for 2026

Abstract No: 291915

Parcel No: 5992-16-83-6918

The above taxpayer owns a tract of land and a dwelling located at 225 W Dalton Rd. King. She is requesting acceptance of a late application for the year 2026 under the veteran exclusion. A review of her application and accompanying documents indicate that she qualifies for the exemption.

North Carolina General Statute 105-281.1(a1) states "...Upon a showing of good cause by the applicants for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Deaton, the Tax Administration recommends the Board approve the late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

COUNTY OF STOKES

Richard Brim
Tax Administrator

Lynn Smith
Senior Property Appraiser

Phone (336) 593-2811 TAX ADMINISTRATION **Fax** (336) 593-4019
Post Office Box 294 • 1014 Main Street • Government Center • Danbury, NC 27016

August 18, 2026

To: Board of Commissioners

From: Richard Brim Tax Administrator

Re: Sonya Nieberle
Late application for Disabled Veteran Exclusion for 2026

Abstract No: 291066

Parcel No: 5992-08-78-5782

The above taxpayer owns a tract of land and a dwelling located at 313 Scenic Dr King. She is requesting acceptance of a late application for the year 2026 under the veteran exclusion. A review of her application and accompanying documents indicate that she qualifies for the exemption.

North Carolina General Statute 105-281.1(a1) states "...Upon a showing of good cause by the applicants for failure to make a timely application, an application for exemption or exclusion filed after the close of the listing period may be approved by...the board of county commissioners...as appropriate. An untimely application for exemption or exclusion approved under this subsection applies only to the property tax levied by the county or municipality in the calendar year in which the untimely application is filed."

Due to the circumstances of this request, and discussion with Mrs. Nieberle, the Tax Administration recommends the Board approve the late application.

Approval_____ **Denial_____**

Date_____

Richard Brim
Stokes County Tax Administrator

Wayne Barneycastle
Chairman, Board of Commissioners

Board of County Commissioners
August 24, 2026

Item number: VIII.b

Minutes

Drafter: Olivia Jessup

Summary:
Minutes from the July 13th Regular Meeting

ATTACHMENTS:
07.13.26Minutes.docx

STATE OF NORTH CAROLINA	**)**	**OFFICE OF THE COMMISSIONERS**
	)	**STOKES COUNTY**
COUNTY OF STOKES	**)**	**GOVERNMENT DANBURY, NORTH CAROLINA**

MONDAY, JULY 13, 2026

Regular Session of the Stokes County Board of County Commissioners

The Board of County Commissioners of the County of Stokes, State of North Carolina, met for a Regular Session in the Commissioners Chambers on Monday, July 13, 2026 at 6:00 PM with the following members present:

Board of Commissioners Present: Keith Wood, Wayne Barneycastle, Sonya Cox, Brad Chandler, Rick Morris

County Administration Present: County Manager Jeff Sanborn, Assistant County Manager Bryan Miller, Clerk to the Board Olivia Jessup, Director of Finance Tammy Keaton, and County Attorney Jennifer Michaud.

Absent: None

I. Call to Order

Chairman Barneycastle called the meeting to order.

II. Invocation

Chairman Barneycastle invited those in attendance to join the Board in the Invocation, if desired.

Vice-Chair Wood delivered the Invocation.

III. Pledge of Allegiance

Chairman Barneycastle invited those in attendance to join the Board in the Pledge of Allegiance.

IV. Approval of the Agenda

Chairman Barneycastle entertained a motion to amend or approve tonight's agenda.

Commissioner Chandler moved to Approve .

Vice Chair Wood seconded the motion.

The motion passed (5-0).

V. Public Comments

Chairman Barneycastle opened the floor for public comments at 6:06 pm.

The following individuals spoke in public comments:

Tim Mabe
Oldtown Road
Walnut Cove, NC
RE: Data Center

Angie Gamble
1025 Brookridge Drive
Walnut Cove, NC
RE: Data Center

Sadaajit Ananda
1060 Tyler Road
Walnut Cove, NC
RE: Data Center

Sarvasri Ananda
1060 Tyler Road
Walnut Cove, NC
RE: Data Center Options

Bertrand Bonnick
1218 N. Main Street
Walnut Cove, NC
RE: Data Center Options

Chairman Barneycastle closed the floor for public comments at 6:36pm.

VI. Comments - Managers/Commissioners

Chairman Barneycastle opened the floor for comments from the manager and commissioners.

Commissioner Chandler commented:

- Welcome everybody tonight. Good to see everybody. I hope everybody had a great July 4th last week celebrating our great country and please remember that because of our country and our constitution. That's why you're here and we're listening and you have the right of opinion and you have the right to assemble. So, please remember that and I'll save further comments for later.

Commissioner Morris commented:

- I'd just like to welcome everybody. We appreciate your participation here tonight.

Vice-Chair Wood commented:

- I'd like to welcome everybody, too. And when you leave tonight, be careful. There was a rattlesnake killed at the entrance of the Reagan building over the weekend. So, they are out.

Commissioner Cox commented:

- I'd just like to welcome everybody and appreciate your attendance tonight. I'll reserve my comments for later. Thank you.

Chair Barneycastle commented:

- Again, reiterate the other commissioners, welcome. Glad to see everybody here. Great turnout tonight. Thank the good Lord for the rain that we got. And I would like to send our prayers and thoughts Senator Brown's family tonight. What really stirs me about our country today is I read some comments today that I don't care which political aisle you're on, which side. And I think it's sad that no one can send condolences to someone's family that has passed. They have rather make a bad remark about that person. I just think that sends a bad message for our country today where we're at right now. Again, thank y'all.

County Manager Sanborn commented:

- I'd just like to comment on one thing. After a year without a state budget, I'd like to congratulate the general assembly on getting that behind them. We have a state budget now and it's good to have things back on track. As always, you know, the devil's in the details. We do have one thing I'd like to comment on, and it's of the unfunded mandate variety. I think everybody can recall back to the time when President Trump first started in office in his second term and I think they called the Big Beautiful Bill. There were some funding changes at the at the federal level in that in that bill that are now trickling down to us. I'd like to comment on one of those and that's the SNAP program. Historically, the SNAP program was a 50/50 cost share between the federal government and the states. And for reasons that I probably will never sort out here in North Carolina when they read that, they interpreted to mean that the state of North Carolina's 50% belong to the counties. So over the years we've been bearing the burden for that 50% of the administrative cost of the federal SNAP program. The Big Beautiful Bill passed another 25% down to the states and we'd been waiting to see what the state would do with that whether they would step up to the plate and accept responsibility for that 20%. Well, they didn't, and so for this year we expect the bill that we'll have to pay is about $150,000. And that's some it's not in our budget now. So we're going to have to do a budget amendment to support that. In future years, starting in the following year, that bill is going to be about $210,000. And on top of that, there are some potential penalties. The federal government also in that bill laid out a system of penalties for states that don't meet target levels of error rates. And I'm not going to go into the details of what makes up the error rate. But the target is 6%. A couple years ago North Carolina was at 10%. Last year we I think they finished just over 7%. So things are moving in the right direction, but uh the framework that our general assembly put together for paying that bill if the state of North Carolina as a whole doesn't get down below that federal target rate of 6% they're going to administer an across the board all 100 counties a bill that's going to be gleaned from our sales tax revenue and it works out to about 3/4 of a percent of our sales tax revenue. And then for the counties that are contributing to the state's problem, they'll have to eat the rest of that on a distributed share basis, based on to what degree they're causing the problem. Here in Stokes County, we're lucky. We have good administration in our in our department of social services over that program. And historically, our error rate has been at or near 0%. So we're not causing the problem. But the bad news is that even if we don't cause the problem or don't continue to not cause the problem or be part of causing the problem, we will bear

a portion of the burden to pay that penalty to the federal government. And so we're going to be watching that pretty closely as this fiscal year unfolds to see how the state performs. All total, if there's a penalty to pay, depending on the size of the penalty and how badly the state of North Carolina performs overall, that could be equivalent to something like one penny or more in our tax rate. So, it's a pretty significant bill.

VII. Conflicts of Interest

No conflicts of interest were stated by the Board.

VIII. Consent Agenda

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

a. Minutes

b. Budget Amendments FY 2026-2027

Chairman Barneycastle entertained a motion to approve the Consent

Agenda. Commissioner Cox moved to Approve.

Vice Chair Wood seconded the motion.

The motion passed (5-0).

IX. Information Agenda

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

a. 2025 Community Health Assessment (CHA)

Chairman Barneycastle turned the floor over to Dr. Tammy Martin to present the 2025 Community Health Assessment.

Dr. Martin shared results from the county’s health assessment with 503 completed surveys. The top priorities identified were mental health and substance abuse, chronic illness prevention, healthy eating and exercise, and food insecurity.

Planned actions focus on increasing education, improving access to mental health resources, reducing stigma, and promoting healthy lifestyles.

The Board requested a follow-up session to dive deeper into the report.

X. Discussion Agenda

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

a. Planning Board Recommendation of a Data Center Moratorium

Chairman Barneycastle turned the floor over to Bryan Miller to present Planning Board Recommendation of a Data Center Moratorium.

Miller explained that the Planning Board had suggested for the Board of Commissioners to consider a moratorium on data center development.

After some discussion, the commissioners voted to reject the moratorium recommendation. The item was moved to the Action agenda for tonight's meeting.

b. Public Hearing for Amendments to Stokes County Zoning Ordinance

Prior to the Public Hearing, Bryan Miller and legal counsel noted the following:

- Amendment A was excluded due to internal inconsistencies.
- Amendment D is needed to align county ordinances with state law about consistency statements. Current language in the ordinance is not legal.
- Amendments N and P add objective, enforceable standards for mining/quarrying and M2 heavy manufacturing, increasing protection for adjacent properties.
- Amendment R adds a definition of “data center” and limits where they can be located (M2CZ district only), preventing developers from placing them in less restrictive zones.

Chairman Barneycastle opened the floor for the public hearing for Amendments to Stokes County Zoning Ordinance at 7:00 pm.

The following individuals signed up to speak in the public hearing:

Anne Harvey David
SCSY

Sherry Smith
1404 Easley Road
Walnut Cove, NC

Josh Oloffson
181 Little Bridge Lane

Cindy Oloffson
181 Little Bridge Lane

Monty Branham
Rock Hill, SC
Catawba Nation

Timmy Smith
1545 Oldtown Road

Sondra Robinson
1055 Vicki Lane

Rock Griffin
Lawsonville, NC

Carla Pack
Oldtown Road

Chad Bailey
Baileytown Church Road

Kay Richey
1065 Ernest Nelson Road

Victoria Goldbach
1040 Vicki Lane
King, NC

Martha Hartley
1100 Buck Meadow Lane

Mo Hartley
1100 Buck Meadow Lane

Sandy Novak

Lou Novak

Caroline Armijo
1119 Hill Street
Greensboro, NC

Mica Boughman

Chairman Barneycastle closed the floor for the public hearing at 8:04 pm.

The Board discussed the conditional zoning imposing stricter standards than the baseline provided in amendments. They also noted that the amendments are not an approval of any project; they simply establish enforceable rules.

The Board moved the amendments D, N, P, and R (excluding A), as well as the required consistency and reasonableness statements to the action agenda.

c. FY 2026-2027 Pay & Benefits Policy

Chairman Barneycastle turned the floor over to Jamie Clark to present FY 2026-2027 Pay & Benefits Policy.

Clark briefly explained the new pay grade structure that the Board reviewed.

Commissioners requested more time before voting on the item and asked Clark to return at the next meeting.

Personnel policy handbook updates also postponed for next meeting. Discussion of adding parental leave in the future.

d. Updated Personnel Policy Handbook

Chairman Barneycastle turned the floor over to Jamie Clark to present Updated Personnel Policy Handbook.

Clark discussed the Personnel policy handbook updates, and the Board discussed the possibility of adding parental leave in the future.

Commissioners requested Clark to return at the next meeting for further discussion.

XI. Action Agenda

All attachments presented on the Agenda are available in the attachments of the Agenda on the County Website and are available upon request from the Clerk, with the exception of the minutes approved which are located on the County Website under the minutes tab.

a. Appointment to Forsyth Technical Community College Board of Trustees

At the last meeting, Dr. Jared Jones was nominated by the Board to serve on the Forsyth Technical Community College Board of Trustees.

No other interest was received. The Board was polled. All stated Jones.

b. Tourism Development Authority Appointment

At the last meeting, Rebecca Gibson was nominated by the Board to serve on the Tourism Development Authority.

No other applications were received. The Board was polled. All stated Gibson.

c. Voluntary Agriculture Board Appointments

At the last meeting, Sherry Smith and Cheryl Knight were nominated by the Board to serve on the Voluntary Agriculture Board.

No other applications were received. The Board was polled. All stated Smith and Knight.

d. Planning Board Recommendation of a Data Center Moratorium

Chairman Barneycastle entertained a motion to approve the item as presented.

Commissioner Morris moved to Approve.

Vice Chair Wood seconded the motion.

The motion passed (3-2) with Wayne Barneycastle, Brad Chandler voting against the motion.

e. Text Amendments - D, N, P, R + Consistency and Reasonableness Statement

Chairman Barneycastle entertained a motion to approve the item as presented.

Commissioner Morris moved to Approve.

Vice Chair Wood seconded the motion.

The motion passed (3-2) with Wayne Barneycastle, Brad Chandler voting against the motion.

XII. Closed Session

Chairman Barneycastle entertained a motion to enter closed session at 8:24 pm.

Vice-Chair Wood moved to go into closed session for the following rationales:

- To discuss matters relating to the location or expansion of industries or other businesses in the area served by the public body, including agreement on a tentative list of economic development incentives that may be offered by the public body in negotiations, or to discuss matters relating to military installation closure or realignment. Any action approving the signing of an economic development contract or commitment, or the action authorizing the payment of economic development expenditures, shall be taken in an open session.

Commissioner Cox seconded the motion.

With no discussion, the motion passed unanimously.

The Board entered closed session.

XIII. Adjournment

The Board reentered open session.

Chairman Barneycastle entertained a motion to adjourn. Commissioner Cox moved to adjourn at 9:33 pm. Vice-Chair Wood seconded. The motion Passed.

_____

Olivia Jessup
Clerk to the Board

_____

Wayne Barneycastle
Chair

Board of County Commissioners
August 24, 2026

Item number: VIII.c

Resolution Authorizing Sale of County Issued Service Side Arm

Drafter: Olivia Jessup

Summary:
Chief Deputy Eric Cone and Detective Tiffany Sands will be retiring from the Sheriff's Office on August 31, 2026. Attached is a resolution requesting approval to allow the Sheriff to present each of them with their badge and issued service side arm. This is allowed per NCGS 17F-20.

ATTACHMENTS:
Resolution Authorize Sale of Weapon - Eric Cone.pdf
Resolution Authorize Sale of Weapon - Tiffany Sands.pdf
GS_17F-20.pdf

Resolution authorizing sale of County issued service side arm: (North Carolina General Statute 17F-20)

WHEREAS, _Eric Daniel Cone____ retired from the Stokes County Sheriff's Department on _August 31, 2026_____; and

WHEREAS, _Eric Daniel Cone____ has been a dedicated law enforcement officer to the citizens of Stokes County from _December 30, 1997 to present ___; and

WHEREAS, North Carolina General Statute 17F-20 permits Stokes County to donate the badge worn at no cost, and to sell the service issued side arm to retiring law enforcement officers, at a price determined by the Board of Commissioners; and

THEREFORE, THE BOARD OF COMMISSIONERS OF STOKES COUNTY RESOLVES THAT:

1. The Sheriff of Stokes County is authorized to present to _Eric Daniel Cone___ his Stokes County Sheriff's Department issued badge at no cost.

2. The Sheriff of Stokes County is also authorized to sell a _Smith & Wesson M&P 40 caliber handgun___ , serial number __DWJ3245_____ and holster at a set price of $1.00 to ___Eric Daniel Cone_____

Adopted this the _____th day of _____, 2026

_____ **Wayne Barneycastle-Chairman**

_____ **Keith Wood- Vice Chairman**

_____ **Sonya Cox- Commissioner**

_____ **Rick Morris- Commissioner**

_____ **Brad Chandler – Commissioner**

Attest:

_____ **Olivia Jessup –Clerk to the Board**

Resolution authorizing sale of County issued service side arm: (North Carolina General Statute 17F-20)

WHEREAS, _Tiffany Michelle Sands_____ retired from the Stokes County Sheriff's Department on _September 1, 2026___; and

WHEREAS, _Tiffany Michelle Sands_____ has been a dedicated law enforcement officer to the citizens of Stokes County from _August 2, 2007 to August 31, 2026____; and

WHEREAS, North Carolina General Statute 17F-20 (a), permits Stokes County to donate the badge worn at no cost, and to sell the service issued side arm to retiring law enforcement officers, at a price determined by the Board of Commissioners; and

THEREFORE, THE BOARD OF COMMISSIONERS OF STOKES COUNTY RESOLVES THAT:

1. The Sheriff of Stokes County is authorized to present to _Tiffany Michelle Sands__ her Stokes County Sheriff's Department issued badge at no cost.

2. The Sheriff of Stokes County is also authorized to sell a _Smith & Wesson M&P 40 caliber handgun___ , serial number __NMW8132_____ and holster at a set price of $1.00 to _Tiffany Michelle Sands___.

Adopted this the ___ _____ day of ___ _____ _____, 2026

_____ _____

Wayne Barneycastle-Chairman **Keith Wood- Vice Chairman**

_____ _____

Sonya Cox- Commissioner **Rick Morris- Commissioner**

_____

Brad Chandler – Commissioner

Attest:

_____

Olivia Jessup –Clerk to the Board

§ 17F-20. Badges and service side arms of deceased or retiring members of State, city, and county law enforcement agencies; weapons of active members.

(a) Surviving spouses or, if unsurvived by a spouse, surviving children of members of North Carolina State, city, and county law enforcement agencies who are killed in the line of duty or are members of these agencies at the time of their deaths and retiring members of these agencies shall receive, upon request and at no cost to them, the badge worn or carried by the deceased or retiring member. Upon determining that a person requesting a service side arm is not ineligible to own, possess, or receive a firearm under State or federal law or that the service side arm has been rendered incapable of being fired, the governing body of a law enforcement agency may, in its discretion, also award to a surviving spouse or child or to a retiring member, upon request, the service side arm of the deceased or retiring member at a price determined by the governing body. As used in this subsection, "governing body" means the following:

(1) For county and local alcohol beverage control officers, the county or local board of alcoholic beverage control.

(2) For all other law enforcement officers with jurisdiction limited to a municipality or town, the city or town council.

(3) For all other law enforcement officers with countywide jurisdiction, the board of county commissioners.

(4) For all State law enforcement officers, the head of the department.

(b) Active members of North Carolina State, city, and county law enforcement agencies, upon change of type of weapons, may purchase the weapon they wore or carried prior to the change at a price equal to the average yield to the State, city, or county from the sale of similar weapons during the preceding year.

(c) For purposes of this section, certified probation and parole officers are considered members of a North Carolina State law enforcement agency. (1971, c. 669; 1973, c. 1424; 1975, c. 44; 1977, c. 548; 1979, c. 882; 1987, c. 122; 2013-369, s. 19; 2016-77, s. 9(b); 2021-116, s. 1.3; recodified from N.C. Gen. Stat. 20-187.2 by 2023-46, s. 4.)

Board of County Commissioners
August 24, 2026

Item number: VIII.d

Approval of Salary for Incoming DSS Director

Drafter: Jamie Clark

Summary:
The Department of Social Services Board has selected a candidate to serve as the next DSS Director, with an anticipated start date in December 2026. The Board of County Commissioners is being asked to approve the annual salary of $112,500 for the incoming DSS Director, following consideration of the salary recommendation submitted by the Department of Social Services Board and in consultation with the County Manager.

Board of County Commissioners
August 24, 2026

Item number: IX.a

Gardening with PreK students in Stokes County Elementary Schools and Child Care Centers

Drafter: Olivia Jessup

Summary:
Stokes County Master Gardener Volunteers, Stokes County Extension Staff and the Stokes County Partnership for Children worked together with the teachers in two elementary schools, Walnut Cove Elementary and King Elementary, and one preschool, First Steps Child Care Center, to plant and help maintain gardens with PreK classes. PreK students learned to identify, plant, care for, harvest and eat seasonal vegetables. Students, their parents and teachers all benefit from growing a garden.

Presenters: Catherine Sauer, Master Gardener Volunteer and Savannah Moore, Extension Agent, Family and Consumer Science

Presentation: https://youtu.be/En7cjmldPBo

Board of County Commissioners
August 24, 2026

Item number: X.a

Planning Board Review and Comment

Drafter: Bryan Miller

Summary:
The Planning Board met to review and comment on the Project Delta - Data Center application 8/13/2026. Attached is a synopsis of the meeting in the form of an Executive Brief.

ATTACHMENTS:
Executive Brief to the Board of Commissioners â€" August 24, 2026 (5).docx

STOKES COUNTY

EXECUTIVE BRIEF TO THE BOARD OF COMMISSIONERS

Planning Board Special Meeting — August 13, 2026

Prepared for:	Board of Commissioners meeting — August 24, 2026
Prepared by:	Bryan Miller, Assistant County Manager
Subject:	Planning Board recommendation on the Conditional Rezoning Application — "Project Delta"
Planning Board vote:	Recommend denial, 5–2 (Ayes: Tilley, Sizemore, Stanley, Whitaker, White; Nays: Flinchum, Turpin)

Conditional Rezoning Application — "Project Delta"

Recommendation

The Planning Board voted 5–2 to recommend denial of the proposed conditional rezoning to M- 2- CZ (Heavy Manufacturing — Conditional Zoning) for a proposed data-center development, finding the proposal inconsistent with the Stokes County 2035 Vision Plan. The motion further recommends that, if the Board of Commissioners nonetheless approves the rezoning, it consider the additional conditions stated by Planning Board Chair Ronnie Tilley (summarized below).

Ayes: Tilley, Sizemore, Stanley, Whitaker, White. Nays: Flinchum, Turpin.

Application Summary

- Applicant: Engineered Land Solutions, LLC (Drew Nations, presenter; Mike Fox, attorney).
- Requested action: Conditional rezoning to M- 2- CZ limiting permitted uses to a data center and associated accessory uses, with no other M- 2 uses permitted.
- Site: Approximately 1,848.74 acres across four parcels in an industrial corridor bisected by U.S. Highway 311, adjacent to a rail line and near Duke Energy's Belews Creek Power Station.
- Applicant-offered conditions address permitted uses; noise; a 300-foot generator setback from the exterior property boundary; cooling systems and water infrastructure; floodplain protection; lighting; a maximum 80-foot principal-building height; and buffer areas, including a 250-foot buffer adjacent to residential properties.
- Applicant projections: 250–500 full-time on-site jobs; more than 1,000 temporary construction jobs; property tax contribution rising from $8,244.32 today to a projected $40 million-plus at full build-out.

Basis for the Planning Board's Recommendation of Denial

- Mr. Sizemore, in moving denial, stated that the proposal is inconsistent with the 2035 Vision Plan's vision of a healthy built and natural environment respecting rural character, preserving the natural environment, supporting small business development, and locating development where infrastructure already exists.
- Concerns raised in Board discussion included the hyper-scale nature of the facility, the phrase "without limitation" in the proposed permitted-uses condition, uncertainty regarding on-site power generation and duration of bridging generation, the location on a

site with historical and cultural significance, and comparability to smaller, grid-connected data centers.

Public Comment

The Chair permitted a three-minute per-speaker public comment period. Two speakers spoke in favor, identifying with Indigenous heritage of North Carolina (Lumbee Tribe and Sauratown ancestry) and citing the floodplain protection condition and its role in preserving culturally significant areas. Nineteen speakers spoke in opposition, raising the following recurring themes:

- Water — source of supply, replenishment frequency, discharge chemistry, and impacts on private wells and municipal supply.
- Air quality and emissions from diesel and natural-gas generators, and ambiguity on how long on-site generation would be required.
- Noise — that the proposed decibel limits are higher than restrictions used in comparable jurisdictions, and that infrasound is not addressed.
- Scale — that a hyper-scale campus is a new land use whose long-term effects are not well established.
- Historic and cultural resources on the site (Upper Sauratown area).
- Decommissioning — the absence of a bond covering removal and site restoration.
- Process — a request that the Board defer action until additional information is available.

Additional Conditions for Board Consideration if Approved

The Planning Board's motion incorporates the following additional conditions, offered by Chair Tilley on August 13, 2026, for consideration by the Board of Commissioners. These conditions were supplemented by two additional conditions developed by the Chair Tilley Committee during a working session on August 19, 2026 (T-13 and T-14 below). Together, the Chair-recommended conditions (T-1 through T-14) are presented for the Board's consideration in the accompanying Consolidated Proposed Conditions memorandum.

- Public water service — a binding agreement with the water provider prior to zoning approval, confirmation of capacity, a remedial sourcing plan for disruption or shortage, and specified and capped consumption requirements.
- Dan River protection — defined and measurable wastewater discharge limits, a clearly defined treatment operation capable of removing biocides, corrosion inhibitors, and chemicals, and quarterly testing and reporting to the appropriate environmental agency.
- On-site power generation — applicant to specifically state the types of generators, total number and generating capacity, and a best estimate of the bridging duration before public utility service comes online.
- Air quality — continuous property-line air-quality monitoring funded by the applicant and operated by an independent entity, with weekly reports to the County; if particulate-matter levels exceed applicable EPA National Ambient Air Quality Standards, the exceedance would trigger a report documenting remedial action, and a violation exceeding 48 hours would invoke a stiff penalty payable to the County.
- Noise / berms — construction of berms around the site on residential exposures, at a minimum elevation of three-quarters the height of the tallest permanent structure, with a vegetative buffer to mimic a natural appearance at maturity.
- Seismic — a limit at the nearest residential site of not more than 0.2 inches per second, established against a pre-construction baseline with post-construction compliance verification.
- Residential community protection — an environmental impairment bond and resident well testing to cover remediation of any spill, leak, or chemical leaching into soil,

groundwater, or private wells; at an owner's request, applicant-funded third-party testing within a one-mile radius of the well before construction and annually thereafter, at no cost to the owner.
- Electric rate protection — a binding agreement with Duke Energy funding additional capacity attributable to the project and restricting residential rate increases to not more than 3% every five years.
- Emergency services — applicant funding of on-site fire and EMS capability with trained, certified personnel for rapid response.
- Decommissioning bond — 100% of the certified cost of equipment removal and site restoration as estimated by a licensed engineer.
- Hazardous spill containment — impervious liners capable of holding the on-site fuel capacity.
- Compliance — a mandatory comprehensive site compliance audit at least annually, conducted by an independent audit organization or an on-site employee with certified auditor training, with formal audit plans and corrective-action tracking communicated through the Planning and Inspections Director.

Planning Board CZ Committee Additional Recommended Conditions (8/19/2026)

- Cultural and historical memorial (T-13) — an applicant-funded, on-site memorial recognizing (i) the Saura (also recorded as Cheraw, Sara, or Saraw), the Siouan-speaking Indigenous people who inhabited the Upper Sauratown village site along the Dan River from approximately A.D. 1450 to 1710, and (ii) the Hairston descendant community, including descendants of persons enslaved on the Upper Sauratown plantation. The memorial includes a permanent marker, a seating and reflection area, and interpretive signage referencing the Sauratown Woman ("Sara") recovered from the Upper Sauratown site in 1972. Interpretive content is to be developed in consultation with the Catawba Indian Nation (as successor to the historic Saura), the National Hairston Clan, Inc., the North Carolina Commission of Indian Affairs, and the Office of State Archaeology.
- Project Compliance Manager, County-directed and applicant-funded (T-14) — a dedicated compliance oversight position, selected and supervised entirely by the County, fully funded by the applicant, for an initial term of five (5) years commencing at issuance of the first building permit. Extensions occur in two-year increments and are mandatory unless the Board finds both that (a) the project is substantially complete (90%+ of permitted building area with certificates of occupancy) and (b) no substantial violations are outstanding. The condition includes an express recital that termination of the position does not terminate the applicant's ongoing obligation to comply with each condition of the CZ order; the conditions run with the land under G.S. §160D- 703(b), and enforcement continues under G.S. §160D- 404 through the Director's inspection authority, notice of violation, and stop-work order remedies.

Statutory Framework

- The Planning Board's recommendation is advisory. Under G.S. §160D- 604(b), the governing board is not bound by the planning board's recommendations. Legislative hearing and published-notice requirements are governed by G.S. §160D- 601, and the mailed- and posted-notice requirements for a zoning map amendment are governed by G.S. §160D- 602.
- Any decision — approval or denial — must be accompanied by a statement of consistency with the adopted comprehensive plan under G.S. §160D- 605(a) and a statement analyzing the reasonableness of the proposed rezoning under G.S.

§160D- 605(b); the reasonableness analysis may address why the action is in the public interest.

- Under G.S. §160D- 703(b), placement of the property in a conditional district must be based on a petition by all owners of the property to be included, and only conditions approved by the local government and consented to in writing by the petitioner may be incorporated into the zoning regulations.

Coordination Request

Mr. Whitaker suggested, and staff agreed to facilitate, a meeting between the Chair of the Planning Board and the Chair of the Board of Commissioners in advance of the Board's decision to discuss the recommendation and the additional conditions.

Action Requested of the Board of Commissioners

- Receive the Planning Board's recommendation of denial and the accompanying list of Chair-recommended conditions.
- Conduct the noticed legislative hearing and, at the conclusion of that hearing, act on the application by approval, approval with modified conditions consented to in writing by the petitioner, or denial, accompanied by the required statement of consistency and reasonableness.
- If the Board is inclined to approve, direct staff and the applicant to reduce the additional conditions to written, applicant-consented conditions prior to the vote, consistent with G.S. §160D- 703(b).

Meeting Reference

Special Meeting of the Stokes County Planning Board, Commissioners' Chambers, Reagan Building, Danbury, NC. Called to order at 6:00 p.m. by Chair Ronnie Tilley; adjourned at 8:49 p.m.

Members present: Ronnie Tilley (Chair), Patrick Flinchum, Mark Sizemore, Shannon Stanley, Joe Turpin, Jeff Whitaker, Tommy White. Members absent: Jaden Hall, Ronnie Morris. Staff present: Bryan Miller (Assistant County Manager), Jennifer Michaud (County Attorney), Avery Tew (Planning and Inspections Director), Brandie Fryar (Permitting Office Manager).

This brief summarizes the draft minutes dated August 13, 2026. Full minutes remain the controlling record and are attached under separate cover.

Board of County Commissioners
August 24, 2026

Item number: X.b

Consideration of Proposed Pay Adjustments – Sheriff's Office and Detention Center

Drafter: Jamie Clark

Summary:

At a previous Board meeting, the Sheriff presented proposed pay adjustments for positions within the Sheriff's Office and Detention Center. Following that presentation, staff conducted a market review of the positions included in the Sheriff's request using salary information from comparable surrounding counties.

Staff reviewed the market data in comparison with the Sheriff's proposed adjustments and developed additional options for the Board's consideration. Management's recommendation is Staff Option 1.

ATTACHMENTS:
Sheriff Average Comparison.xlsx
Sheriff Pay Adjustment Summary.pdf

Counties Compared in 2026 Salary Study	SHERIFF DEPUTY Min	SHERIFF CORPORAL Minimum	SERGEANT Minimum
Stokes	**$45,442.00**	**$48,823.00**	**$52,522.00**
Rockingham	$47,229.00	N/A	$57,407.00
Surry	$44,188.00	$48,166.00	$48,166.00
Yadkin	$44,490.00	N/A	$49,050.00
Wilkes	N/A	N/A	N/A
Davie	$50,639.00	N/A	$58,620.00
Person	$48,602.00	$51,032.00	$56,263.00
Lee	N/A	N/A	N/A
Average of Counties Included	***$47,029.60***	***$49,599.00***	***$53,901.20***
Difference in Stokes vs. Average	*-$1,587.60*	*-$776.00*	*-$1,379.20*
Difference as a Percentage	***-3.38%***	***-1.56%***	***-2.56%***
Sheriff Proposed Adjustments	$51,349.46	$54,193.53	$57,248.98
Difference in Proposed vs. Average	*$4,319.86*	*$4,594.53*	*$3,347.78*
Difference as a Percentage	***9.19%***	***9.26%***	***6.21%***
Staff Proposed Adjustments Option #1	$47,259.60	$49,799.46	$54,097.60
Difference in Proposed vs. Average	*$230.00*	*$200.46*	*$196.40*
Difference as a Percentage	***0.49%***	***0.40%***	***0.36%***
Staff Proposed Adjustments Option #2	$47,259.60	$49,311.23	$53,572.44
Difference in Proposed vs. Average	*$230.00*	*-$287.77*	*-$328.76*
Difference as a Percentage	***0.49%***	***-0.58%***	***-0.61%***

Stokes County General				
DETECTIVE Minimum	**DETECTIVE SERGEANT Minimum**	**LIEUTENANT Minimum**	**CAPTAIN Minimum**	**CHIEF DEPUTY Minimum**
$50,092.00	**$55,164.00**	**$60,448.00**	**$69,536.00**	**$83,486.00**
$52,070.00	N/A	$63,291.00	$69,779.00	N/A
$50,363.00	52543	$54,819.00	$57,334.00	$62,909.00
$46,713.00	$49,050.00	$54,078.00	$59,620.00	$72,469.00
$52,805.00	$52,805.00	N/A	N/A	N/A
N/A	$51,623.00	$67,861.00	$74,817.00	80084
N/A	N/A	$59,076.00	$63,051.00	$79,168.00
N/A	$49,317.00	N/A	N/A	N/A
$50,487.75	***$51,067.60***	***$59,825.00***	***$64,920.20***	***$73,657.50***
-$395.75	*$4,096.40*	*$623.00*	*$4,615.80*	*$9,828.50*
-0.78%	***8.02%***	***1.04%***	***7.11%***	***13.34%***

$57,248.98	$59,025.48	$62,261.44	$69,536.00	$83,486.00	**Total**
$6,761.23	*$7,957.88*	*$2,436.44*	*$4,615.80*	*$9,828.50*	
13.39%	***15.58%***	***4.07%***	***7.11%***	***13.34%***	

$50,592.92	$55,164.00	$60,448.00	$69,536.00	$83,486.00	**Total**
$105.17	*$4,096.40*	*$623.00*	*$4,615.80*	*$9,828.50*	
0.21%	***8.02%***	***1.04%***	***7.11%***	***13.34%***	

$50,092.00	$52,805.00	$60,448.00	$69,536.00	$83,486.00	**Total**
-$395.75	*$1,737.40*	*$623.00*	*$4,615.80*	*$9,828.50*	
-0.78%	***3.40%***	***1.04%***	***7.11%***	***13.34%***	

Cost w/benefits:
$294,995.98

Cost w/benefits
$81,566.33

Cost w/benefits:
$67,051.98

Counties Compared in 2026 Salary Study	DETENTION OFFICER	CORPORAL - JAIL
	Min	Minimum
Stokes	**$45,442.00**	**$48,823.00**
Rockingham	$44,980.00	$47,229.00
Surry	$42,338.00	N/A
Yadkin	$40,354.00	$44,490.00
Wilkes	N/A	N/A
Davie	$45,931.00	$48,229.00
Person	$44,083.00	$46,288.00
Lee	N/A	N/A
Average of Counties Included	***$43,537.20***	***$46,559.00***
Difference in Stokes vs. Average	*$1,904.80*	*$2,264.00*
Difference as a Percentage	***4.38%***	***4.86%***
Sheriff Proposed Adjustments	$47,714.10	$51,246.15
Difference in Proposed vs. Average	*$4,176.90*	*$4,687.15*
Difference as a Percentage	***9.59%***	***10.07%***
Staff Proposed Adjustments	$45,442.00	$48,823.00
Difference in Proposed vs. Average	*$1,904.80*	*$2,264.00*
Difference as a Percentage	***4.38%***	***4.86%***

Stokes County General			
SERGEANT - JAIL	**LIEUTENANT - JAIL**	**CAPTAIN - JAIL**	
Minimum	**Minimum**	**Minimum**	
$52,522.00	**$60,448.00**	**$69,536.00**	
$57,407.00	$62,665.00	$69,779.00	
$48,166.00	$54,819.00	N/A	
$49,050.00	$54,078.00	$59,620.00	
N/A	N/A	N/A	
51623	N/A	N/A	
$51,032.00	$56,263.00	$65,132.00	
N/A	N/A	$49,317.00	
$51,455.60	***$56,956.25***	***$60,962.00***	
$1,066.40	*$3,491.75*	*$8,574.00*	
2.07%	***6.13%***	***14.06%***	
$55,148.10	$62,261.44	$69,536.00	**Total C**
$3,692.50	*$5,305.19*	*$8,574.00*	
7.18%	***9.31%***	***14.06%***	
$52,522.00	$60,448.00	$69,536.00	**No cost recome**
$1,066.40	*$3,491.75*	*$8,574.00*	
2.07%	***6.13%***	***14.06%***	

Cost w/Benefits:
$92,098.49

t associated. Staff
ends no changes.

Sheriff's Office & Jail Pay Market Comparison

Market comparison: Rockingham, Surry, Yadkin, Davie, Lee, Wilkes and Person counties. Pay grade minimums were compared to Stokes County's current minimums and the proposed adjustment options.

Current Market Position

Classification	Stokes Minimum	Market Average*	Current Position
Deputy Sheriff	$45,442	$47,030	Below average by $1,588 (3.4%)
Sheriff Corporal	$48,823	$49,599	Below average by $776 (1.6%)
Sergeant	$52,522	$53,901	Below average by $1,379 (2.6%)
Detective	$50,092	$50,488*	Slightly below average by $396 (0.8%)*
Detective Sergeant	$55,164	$51,068*	Above average
Lieutenant	$60,448	$59,825	Above average
Captain	$69,536	$64,920	Above average
Chief Deputy	$83,486	$73,658	Above average

Options for BOCC Consideration

Option	Adjustment	Annual Cost w/ Benefits
Sheriff's Request	Sheriff's proposed grade adjustments for both Sheriff's Office and Jail classifications. (Attached)	**$387,094.47**
Staff Option 1	Staff Option 1: Increase Deputy Sheriff by 4%, Corporal by 2%, Sergeant by 3%, and Detective by 1%. These adjustments would bring each of these classifications slightly above the current market average while leaving positions that are already above market unchanged.	**$81,566.33**
Staff Option 2	Staff Option 2: Increase Deputy Sheriff by 4%, Corporal by 1%, and Sergeant by 2%. This option addresses the largest market gap for deputies while providing smaller adjustments to Corporals and Sergeants. Under this option, Corporals, Sergeants, and Detectives would remain slightly below the current market average, but it provides a more targeted approach at a lower recurring cost. All other Sheriff's Office positions and all Jail positions would remain unchanged.	**$67,051.98**

Staff Recommendation/Consideration: The market data supports a targeted approach rather than across-the-board changes. The greatest gap is in the Deputy Sheriff classification. Staff Options 1 and 2 focus adjustments on the Sheriff's Office classifications that are closest to or below the market while leaving positions already above market unchanged. No Jail adjustments are recommended as all positions are currently above average.