

MINUTES OF THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS'

BRIEFING MEETING OF FEBRUARY 17, 2026.

BE IT REMEMBERED: That the Board of Commissioners met to hold a Briefing Meeting on February 17, 2026, in the 1st floor conference room at 200 College Street in downtown Asheville, North Carolina at 3:00 p.m.

Present: Chair Amanda Edwards; Vice-Chair Martin Moore; Commissioner Terri Wells, Commissioner Al Whitesides; Commissioner Parker Sloan; Commissioner Drew Ball; and Commissioner Jennifer Horton.

The following updates were reviewed and discussed:

1. Reappraisal Update

Eric Cregger, Land Assessor, provided the update. He explained that it initiates implementation of recommendations from both the Ad Hoc Reappraisal Committee and the Keene Study. Updates include increased staffing, enhanced sales validation, improvements to property classifications, expanded modeling tools, and technical upgrades to the CAMA system to modernize land valuation practices. The reappraisal includes a comprehensive review of land values, building enhancements with specialized attention to luxury and modest properties, and improvements to the Schedule of Values to ensure more accurate quality grading. Staff also outlined expanded outreach efforts, including community meetings, advertising, a mobile-friendly appeals site, and appeal clinics to assist property owners.

The presentation addressed property values following Hurricane Helene, noting that while values in impacted areas have declined relative to peak market conditions, they remain above 2021 appraised values, and storm-related damage will be reflected in 2026 assessments. A comparison of recent reappraisals across North Carolina counties indicates Buncombe County's projected increase will align with peer counties. Notices of value will be mailed beginning February 18, 2026, with appeals accepted through May 5, 2026, and tax bills issued in August. The presentation concluded with an overview of housing preservation strategies and recent investments, including funding for emergency repairs, rental assistance, and homeowner grants to support housing stability.

2. Fire District Update

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Rafael Baptista provided an overview of the proposed Unified Fire Tax District, explaining that Buncombe County currently funds fire protection through 20 service districts served by 19 independent fire departments, with funding primarily derived from district-specific property taxes. The current model results in uneven financial sustainability, inconsistent service standards, recruitment and retention challenges, and varying tax rates across districts. The project goal is to create a single, unified fire tax district to improve firefighter and community safety, reduce property loss, increase system resiliency through sustainable funding, and ensure a consistent baseline level of fire protection countywide.

The proposal includes adopting Basic Service Standards, developing a multi-year funding strategy, implementing a unified tax rate beginning in FY27 while maintaining existing service areas, and updating department contracts. Adopted standards require defined response benchmarks for suburban and rural departments, including minimum firefighter staffing and response times. Staff have engaged fire chiefs, board members, and the community through biweekly meetings, presentations, and a scheduled town hall. The process moving forward includes presentation of a findings report, mailed notice to property owners, a public hearing, and an ordinance vote by the Board of Commissioners.

3. Internal Audit Update

Mason Scott, Assistant Finance Director provided an update on Internal Audit, outlining major milestones, the current status of services, proposed governance changes, and next steps. He explained that in 2017, the Commission revised audit governance, removed Internal Audit from the Finance Department, and adopted the COSO internal controls framework; however, continued turnover culminated in the resignation of the Internal Audit Director in September 2025, with the last audit completed in early 2025. In October 2025, the Audit Committee recommended outsourcing internal audit services and adopting the GAO “Green Book” internal control standards.

An RFP process conducted in late 2025 resulted in a recommended firm, and contract negotiations and scope development are currently underway. Benefits of outsourcing include continuity, increased capacity, and enhanced transparency. Proposed Audit Charter revisions would formally adopt the Green Book framework and expand Audit Committee oversight to include the internal audit contractor. Action items are scheduled for the March 5 Commission meeting, followed by risk assessment and audit planning through June 2026, with scheduled internal audits set to resume in July 2026 (FY27).

MINUTES OF THE BUNCOMBE COUNTY BOARD OF COMMISSIONERS'

REGULAR MEETING OF FEBRUARY 17, 2026.

BE IT REMEMBERED: That the Board of Commissioners met to hold a Regular Meeting on February 17, 2026, in the Chamber at 200 College Street in downtown Asheville, North Carolina at 5:00 p.m.

Present: Chair Amanda Edwards; Vice-Chair Martin Moore; Commissioner Terri Wells, Commissioner Al Whitesides; Commissioner Parker Sloan; Commissioner Drew Ball; and Commissioner Jennifer Horton.

The Chair opened the meeting and provided opening remarks.

CONSENT

1. Approval of the February 3, 2026, Meeting Minutes
2. Approval of Engagement Letter with The Trust for Public Lands for Feasibility Study
3. Resolution Approving Pyrotechnic Experts for Firework Displays
4. Approval of the Revised School Formula Agreement

Vice-Chair Moore made the motion to approve the Consent agenda, and the agenda as presented. Commissioner Horton seconded the motion, and it was carried unanimously.

PUBLIC COMMENT

Kevin Buckner- provided background information related to an unresolved issue with the Sheriff's Department.

PRESENTATIONS

1. FY2026 2nd Quarter Financial Report

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Mason Scott provided the update. He explained the General Fund has an amended budget of \$438.0 million, with year-to-date revenues of \$258.4 million (59.0% of budget) and expenditures of \$215.3 million (49.2% of budget), generally tracking in line with the fiscal year at mid-point. Revenue growth over prior year is primarily driven by ad valorem and sales taxes, while expenditures across functional areas remain near 50% of budget.

The Solid Waste Fund reflects an amended budget of \$18.3 million, with revenues at 39.0% and expenditures at 46.2% of budget through the second quarter. County capital projects total \$154.3 million in lifetime budget, with \$68.1 million expended to date and \$8.1 million spent year-to-date. The County's cash and investment portfolio totals \$382.0 million, with diversified holdings and \$4.82 million in investment income earned year-to-date. Procurement activity from September 30 through December 31, 2025, included 266 purchase orders and contracts totaling \$51.5 million across General Fund and other funds.

PUBLIC HEARING

1. Public Hearing to Amend the Personnel Ordinance

Chair Edwards explained that after reviewing the reporting structure in other counties, the Board determined that it was best practice in North Carolina to have the Finance Director report to the County Manager. Currently, the Finance Director reports to the Board of Commissioners, and the Personnel Ordinance exempts the Finance Director from the hiring and disciplinary provisions of the Personnel Ordinance. The proposed Ordinance change would place the Finance Director under the County Manager and no longer exempt the Finance Director from the hiring and disciplinary provisions of the Personnel Ordinance.

Chair Edwards opened the Public Hearing at 5:21 p.m. there were not speakers. The Public Hearing was closed at 5:21 p.m.

Commissioner Wells made the motion to amend the Personnel Ordinance. The motion was seconded by Commissioner Whitesides and carried unanimously.

NEW BUSINESS

1. Approval of Lottery Funds for Project: North Buncombe HS Tennis Court Replacement

Heather Hosley provided the background information. She explained that On June 18, 2024, the Board approved the ordinance for design of the North Buncombe High School Tennis Court Replacement for \$65,000. This ordinance establishes the budget for the remainder of the \$1.5M project as approved by the Department of Public Instruction: \$1,435,000.

Vice-Chair Moore made the motion to approve the Budget Amendment. The motion was seconded by Commissioner Wells and carried unanimously.

2. Budget Amendment to Realize FEMA Reimbursement Revenue for Partner Agencies

Heather Hosley provided the background information. She explained that the County submitted reimbursement requests to FEMA for expenses incurred by partner agencies related to Tropical Storm Helene totaling \$1,399,689 and has been notified that the funds have been obligated by FEMA. These funds will pass through to their respective partner agencies in the following amounts once received by the County:

Henderson County - \$233,532

Fairview Fire Department - \$471,458

Buncombe County Schools - \$694,699

Commissioner Wells made the motion to approve the Budget Amendment. The motion was seconded by Commissioner Horton and carried unanimously.

BOARD APPOINTMENTS

Strategic Partnership Grants Committee - the Board held interviews earlier in the day and voted to appoint Robert Owens and Charles Beck.

Health & Human Services Board – Commissioner Horton made the motion to appoint Eli Tilley, Jennifer Henderson and Mary Long. The motion was seconded and carried unanimously.

Parks, Greenways and Recreation Advisory Board – Commissioner Wells made the motion to reappoint Kevin Concrecode and Jennifer Henderson to the board. the motion was seconded by Commissioner Sloan and carried unanimously.

Historic Resources Commission – Commissioner Ball made the motion to reappoint Bill Roberts. The motion was seconded by Commissioner Whitesides and carried unanimously.

Adjourned at 5:30 p.m.