

MEETING MINUTES

WATAUGA COUNTY BOARD OF COMMISSIONERS

Tuesday, August 18, 2026

The Watauga County Board of Commissioners held a regular meeting on Tuesday, August 18, 2026, at 5:30 p.m. in the Commissioners' Board Room located in the Watauga County Administration Building in Boone, North Carolina.

1. CALL REGULAR MEETING TO ORDER

Chairman Eggers called the meeting to order at 5:30 p.m. The following were present:

PRESENT: Braxton Eggers, Chairman
 Todd Castle, Vice-Chairman
 Emily Greene, Commissioner
 Tim Hodges, Commissioner
 Ronnie Marsh, Commissioner
 Nathan Miller, County Attorney
 Deron Geouque, County Manager
 Madison Mathis, Clerk to the Board

Vice-Chairman Castle offered the prayer and Commissioner Greene led the Pledge of Allegiance.

2. APPROVAL OF MINUTES

Chairman Eggers presented the July 21, 2026, regular meeting minutes correction as well as the August 4, 2026, regular meeting and closed session minutes.

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the July 21, 2026, regular meeting minutes correction.

VOTE: Aye – 5
 Nay – 0

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to approve the August 4, 2026, regular meeting minutes as presented.

VOTE: Aye – 5
 Nay – 0

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to approve the August 4, 2026, closed session minutes as presented.

VOTE: Aye – 5
Nay – 0

3. APPROVAL OF AGENDA

Chairman Eggers called for additions or corrections to the August 18, 2026, agenda.

County Manager Geouque requested that Agenda Item 11(B), **Wildcat Communications Tower Site Lease Agreement**, under Miscellaneous Administrative Matters, be tabled until the first or second Board meeting in September, pending further information.

Commissioner Hodges, seconded by Commissioner Marsh, moved to approve the August 18, 2026, agenda as amended.

VOTE: Aye – 5
Nay – 0

4. PUBLIC COMMENT

No one signed up to speak during public comment.

5. PUBLIC HEARING TO ALLOW CITIZEN COMMENT ON AN ECONOMIC DEVELOPMENT INCENTIVE FOR ROOTSII, LLC

Chairman Eggers stated that a public hearing was scheduled to allow citizen comment on a proposed economic development incentive for Rootsii, LLC pursuant to N.C.G.S. § 158-7.1. Notice of the public hearing was properly published. The Watauga County Economic Development Commission (EDC) recommended the use of funds from the EDC Capital Improvement Plan to provide \$12,000 for the construction of a concrete slab to support the installation of a walk-in cooler for the company's sweet potato milk development project.

Dr. Brett Taubman, Co-Founder of Rootsii, PhD Chemist, and Director of Fermentation Sciences at Appalachian State University, presented information regarding Rootsii. Mr. Joe Furman, Director of Economic Development for the Boone Area Chamber of Commerce, also spoke and clarified Rootsii's request to the County.

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to open the public hearing at 5:51 p.m.

VOTE: Aye – 5
Nay – 0

The following people spoke during the public hearing:

- **David Jackson**, President/CEO of the Boone Area Chamber of Commerce, spoke in favor of Rootsii, discussing its potential to create jobs, strengthen the local job pipeline, and help retain local talent. He expressed excitement about the Chamber's role in advocacy and increasing community awareness.
- **Christine Hendren**, Vice Chancellor of Research and Innovation at Appalachian State University, spoke in favor of Rootsii. She discussed the university's research and public impact, student engagement, and the importance of economic and workforce development as community priorities.

Commissioner Marsh, seconded by Commissioner Hodges, moved to close the public hearing at 5:58 p.m.

VOTE: Aye – 5
Nay – 0

Following the public hearing, Chairman Eggers asked the Board for comments. Commissioner Marsh expressed support for the project and the importance of creating and retaining local jobs. Vice-Chairman Castle discussed Rootsii's transition from Appalachian State University into an independent business and its potential economic impact. Commissioner Greene asked about a clawback provision if Rootsii were to leave before the four-year period. County Attorney Miller explained that a clawback could be structured to decrease by a certain dollar amount each year over the four-year period. Chairman Eggers expressed support for the project and its potential for job growth.

Commissioner Hodges, seconded by Commissioner Marsh, moved to approve the proposed \$12,000 economic development incentive for Rootsii, LLC, for construction of a concrete slab to support the installation of a walk-in cooler for the company's sweet potato milk development project, subject to the established conditions.

VOTE: Aye – 5
Nay – 0

6. PROPOSED FY 27-29 OPIOID SETTLEMENT SPENDING AUTHORIZATION RESOLUTION AND AMENDMENT TO FY 25-26 OPIOID SETTLEMENT SPENDING RESOLUTION

Ms. Karina Martinez-Gonzalez, Director of Epidemiology, Communicable Disease, and Preparedness with AppHealthCare, provided an overview of the proposed FY 2027-2029 Opioid Settlement Spending Authorization Resolution and was available to answer questions

from the Board. The proposed amendment to the FY 2025-2026 Opioid Settlement Spending Resolution was also presented to extend the term dates of the HCCH and MRJC/Homestead projects to allow carryover funds to be utilized.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the FY 2027-2029 Opioid Settlement Spending Authorization Resolution and the amendment to the FY 2025-2026 Opioid Settlement Spending Resolution.

VOTE: Aye – 5
Nay – 0

7. SANITATION EQUIPMENT EXCAVATOR PURCHASE REQUEST

Mr. Chris Marriott, Operations Services Director, requested approval to purchase a 2026 John Deere 160P excavator and associated equipment and services from James River Equipment of Wilkesboro for \$289,055.15. The purchase will replace the Sanitation Department's excavator that was destroyed by fire on June 16, 2026. The insurance settlement of \$169,530.51 will be applied toward the purchase, with the remaining \$119,524.64 funded through the Sanitation Department's FY 2026-2027 Operating Budget.

In response to questions from the Board, Mr. Marriott stated that daily equipment cleaning and inspection procedures have been implemented following the fire, and employees have received additional training. He also noted that the damaged excavator will not be hauled off, as the Department intends to retain usable parts. Mr. Marriott stated that the new excavator is ready for delivery and that purchasing it will require the Department to delay the purchase of a roll truck for approximately one year, but the excavator is considered essential equipment.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to approve the purchase of a 2026 John Deere 160P excavator and associated equipment and services from James River Equipment of Wilkesboro for \$289,055.15 and approve the budget adjustment transferring \$119,524.64 from Capital Outlay-Vehicles to Capital Outlay-Equipment.

VOTE: Aye – 5
Nay – 0

8. TAX MATTERS

A. Monthly Collections Report

Mr. Tyler Rash, Tax Administrator, presented the Monthly Collections Report for July 2026, and was present for questions and discussion.

The report was for information only; therefore, no action was required.

Mr. Tyler Rash also reported that the 2026 tax bills had not yet been issued due to an issue with the tax system. Mr. Rash stated that he had contacted the software company regarding the issue but had not received a timeline for resolution. Commissioner Greene asked if any additional action or pressure was needed to resolve the matter. Chairman Eggers noted that he and Mr. Rash had discussed the issue. Commissioners emphasized the importance of resolving the matter and issuing the tax bills.

B. Refunds and Releases

Mr. Tyler Rash, Tax Administrator, presented the Refunds and Releases for July 2026, and was present for questions and discussion.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to accept the July 2026 Refunds and Releases Report.

VOTE: Aye – 5
Nay – 0

9. REQUEST TO HOLD FUNDS FOR STREAMFLOW REHABILITATION ASSISTANCE PROJECTS

Mr. Brian Bonville, Soil and Water Conservation Technician, requested approval for Watauga County to hold grant funds awarded to the Watauga County Soil and Water Conservation District by the North Carolina Department of Agriculture and Consumer Services for Streamflow Rehabilitation Assistance projects addressing damages resulting from Hurricane Helene. The funds will support six projects to restore stream functionality and safety. Mr. Bonville provided an overview of the proposed projects and their respective scopes.

In response to a question from Commissioner Marsh, Mr. Bonville confirmed that funds could be reallocated among the approved projects if a project is no longer pursued.

Commissioner Marsh, seconded by Commissioner Hodges, moved to approve the County to hold the grant funds and authorize the County Manager and Board Chair to execute the required documentation.

VOTE: Aye – 5
Nay – 0

10. PROPOSED INCREASE IN COUNTY MANAGER PURCHASING AUTHORITY

Mr. Deron Geouque, County Manager/Finance Director, presented a request to increase the County Manager's purchasing authority from \$15,000 to \$30,000. Mr. Geouque noted that the proposed increase would provide greater efficiency for routine and previously budgeted purchases and would not affect the Board's existing controls, including requirements for obtaining bids. He also noted that the Board has previously authorized the County Manager to sell surplus property up to the \$30,000 threshold.

Commissioner Marsh expressed a desire for additional protections and parameters regarding the proposed increase. Chairman Eggers requested information on purchasing thresholds used by other counties.

Commissioner Marsh, seconded by Commissioner Greene, moved to table the request until additional information could be provided for the Board's consideration.

VOTE: Aye – 5
Nay – 0

11. MISCELLANEOUS ADMINISTRATIVE MATTERS

A. Watauga County Ambulance Franchise Proposed Ordinance

The County Manager presented the revised Watauga County Ambulance Franchise Ordinance for the second required Board review and discussion. The revised ordinance establishes requirements for ambulance service franchises within Watauga County and reflects the transition to a County-operated EMS system.

Commissioner Marsh asked whether any additional comments or recommendations had been received following the EMS Advisory Committee meeting for incorporation into the ordinance. County Manager Geouque stated that no additional comments had been received.

The Board received the second presentation and continued consideration of the proposed ordinance prior to the public hearing scheduled for September 15, 2026.

B. Budget Amendments

Deron Geouque, Finance Director, presented the budget amendments for approval as included in the Board packet.

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to approve the budget amendments as presented.

VOTE: Aye – 5
Nay – 0

C. Boards and Commissions

The Parks and Recreation Commission recommended the appointment of Ms. Gabby Hukill to serve as the Town of Blowing Rock At-Large Representative on the Parks and Recreation Commission. The Workforce Development Board recommended the appointment of Ms. Ashli Kemo to serve as a Private Sector Member representing Watauga County for a two-year term expiring June 30, 2028. Mr. JD Kern's term expired June 30, 2026, and he was not eligible for reappointment. Mr. Kern recommended Ms. Kemo as a potential successor.

Chairman Eggers recommended waiving the first reading. Commissioner Hodges, seconded by Vice-Chairman Castle, moved to waive the first reading and approve the appointments of Ms. Gabby Hukill to the Parks and Recreation Commission and Ms. Ashli Kemo to the Workforce Development Board.

VOTE: Aye – 5
Nay – 0

D. Announcements

There were no announcements.

12. COMMISSIONERS' COMMENTS

- **Chairman Eggers** noted that Watauga County Schools had returned to session and wished everyone a happy school year.
- **Commissioner Marsh** discussed increased traffic at Howard Knob Park and noted that the road leading to the park is maintained by the N.C. Department of Transportation. He expressed concern about areas of deterioration along the road and requested that County Manager Geouque work with NCDOT to have the road evaluated, particularly in anticipation of increased traffic and awareness of the park.

13. BREAK

14. CLOSED SESSION

At 6:40 p.m., Vice-Chairman Castle, seconded by Commissioner Greene, moved to enter into Closed Session pursuant to G.S. § 143-318.11(a)(3) to discuss matters protected by attorney-client privilege.

VOTE: Aye – 5
Nay – 0

At 8:10 p.m., Vice-Chairman Castle, seconded by Commissioner Hodges, moved to resume the open meeting.

VOTE: Aye – 5
Nay – 0

15. ADJOURN

At 8:11 p.m., Commissioner Greene, seconded by Commissioner Marsh, moved to adjourn the meeting.

VOTE: Aye – 5
Nay – 0

Braxton Eggers, Chairman

ATTEST: Madison Mathis, Clerk to the Board



ATTACHMENT A
TAX MONTHLY
COLLECTIONS REPORT

Monthly Collections Report**Watauga County**

Bank deposits of the following amounts have been made and credited to the account of Watauga County. The reported totals do not include small shortages and overages reported to the Watauga County Finance Officer

Monthly Report July 2026

	<u>Current Month Collections</u>	<u>Current FY Collections</u>	<u>Current FY Percentage</u>	<u>Previous FY Percentage</u>
<u>General County</u>				
Taxes 2026	0.00	0.00		
Prior Year Taxes	48,469.22	0.00		
Solid Waste User Fees	6,088.21	0.00		
 Total County Funds	 \$54,557.43	 \$0.00		
<u>Fire Districts</u>				
Foscoe Fire	149.14	0.00		
Boone Fire	1,724.83	0.00		
Fall Creek Service Dist.	0.00	0.00		
Beaver Dam Fire	288.55	0.00		
Stewart Simmons Fire	834.52	0.00		
Zionville Fire	835.75	0.00		
Cove Creek Fire	309.31	0.00		
Shawneeohaw Fire	153.69	0.00		
Meat Camp Fire	748.63	0.00		
Deep Gap Fire	157.38	0.00		
Todd Fire	0.00	0.00		
Blowing Rock Fire	571.56	0.00		
M.C. Creston Fire	0.00	0.00		
Foscoe Service District	55.11	0.00		
Beech Mtn. Service Dist.	0.00	0.00		
Cove Creek Service Dist.	0.00	0.00		
Shawneeohaw Service Dist	0.00	0.00		
 Total Fire Districts	 5,828.47	 -		
<u>Towns</u>				
Boone	3,488.28	0.00		
Municipal Services	89.83	0.00		
 Total Town Taxes	 \$3,578.11	 \$0.00		
 Total Amount Collected	 \$63,964.01	 \$0.00		

Regina Houck Tax Collections Director

Lyler Rask Tax Administrator



ATTACHMENT B

TAX REFUNDS AND RELEASES

RELEASES - 07/01/2026 TO 07/31/2026

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL EFF DATE JUR	REF NO	VALUE		AMOUNT
					CHARGE	
1134857 REESE, HITE DALE AND JOYCE 4137 RUSH BRANCH RD SUGAR GROVE, NC 28679-9442	RE 2026	18 07/20/2026		0	F04	40.35
	1953-85-2370-000	F04			G01	256.63
	TAX RELEASES		12726			-----
	ROLLBACK BILL ESTIMATE ONLY. WILL NOT BE BILLED.					296.98
1134857 REESE, HITE DALE AND JOYCE 4137 RUSH BRANCH RD SUGAR GROVE, NC 28679-9442	RE 2026	19 07/20/2026		0	F04	40.35
	1953-85-2370-000	F04			G01	256.63
	TAX RELEASES		12727			-----
	ROLLBACK BILL ESTIMATE ONLY. WILL NOT BE BILLED.					296.98
1134857 REESE, HITE DALE AND JOYCE 4137 RUSH BRANCH RD SUGAR GROVE, NC 28679-9442	RE 2026	20 07/20/2026		0	F04	40.35
	1953-85-2370-000	F04			G01	256.63
	TAX RELEASES		12728			-----
	ROLLBACK BILL ESTIMATE ONLY. WILL NOT BE BILLED.					296.98
DETAIL SUMMARY	COUNT: 3	RELEASES - TOTAL		0		890.94

RELEASES - 07/01/2026 TO 07/31/2026

RELEASES - CHARGE SUMMARY FOR ALL CLERKS

YEAR				CAT	CHARGE	AMOUNT
2026	RE	F04	BEAVER DAM FIRE RE			121.05
2026	RE	G01	WATAUGA COUNTY RE			769.89
2026 TOTAL						890.94
SUMMARY TOTAL						890.94

RELEASES - 07/01/2026 TO 07/31/2026

RELEASES - JURISDICTION SUMMARY FOR ALL CLERKS

JUR	YEAR	CHARGE	AMOUNT
F04	2026	F04 BEAVER DAM FIRE RE	121.05
F04	2026	G01 WATAUGA COUNTY RE	769.89
F04 TOTAL			890.94
SUMMARY TOTAL			890.94