

MINUTES
WILKES COUNTY BOARD OF COMMISSIONERS
January 20, 2026

Chairman Kennedy asked County Attorney, Tony Triplett to go over the public comments guidelines. Mr. Triplett stated the rules that govern public concerns require that all public concerns address matters that fall within the jurisdiction of the Board of Commissioners, or that the Board of Commissioners have authority to handle. They don't permit personal insults, vulgarity, or disparaging remarks about named individual persons. They ask that remarks be delivered in a courteous and civil matter. The Board does not respond to any comment, they only listen to the comments.

PUBLIC CONCERNS – RANDY BISHOP – COUNTY OFFICE BUILDING CHANGES –
Mr. Bishop said he is here to address a concern on the possibility of a repurposing of the Wilkes County Office Complex Building. At a prior meeting on public concerns, he sat with the late Terry Bumgarner, who meant a lot to the County and was extremely respected, and his request to the County Commissioners was to not vote for the final approval on a Wilkes County Office project. With a \$32 million price tag, without much debate, and a vote of 3-2, he said, the gavel fell to proceed to build the Wilkes County Office complex. Then two weeks later he asked for a delay that would have given time for consideration to negotiate a potential purchase of 48 acres from Lowe's, and it fell again to a 3-2 vote. Today, the Wilkes County Office complex is 80% complete, it's a big public concern, especially based on a work session held. Mr. Bishop said he is here to ask the Board of Commissioners to stay the course, and if a repurpose becomes an option, for it to be well-advertised and hold an open public meeting for citizens to have a voice on how their tax money is spent. When he thinks about the words re-do, repurpose, re-design, remodel, all those words mean it costs lots of money. It's much less expensive, he said, when it gets done right without changes the first time. The required changes revealed during the work session: HVAC changes; duct work; plumbing; electrical; fire; water; sprinkler system; walls; ceiling; more parking to expand it to more people; and many others. He added it's also concerning to know that the budget is so bad, the Board of Commissioners turned down \$4 million of free money to have given the County an update on their thirty-five year old airport terminal because they didn't have \$1 million to add to it. He is sure the sales tax revenue that would've been raised from that project, had it been constructed as economic growth development, how many thousands of dollars of tax revenue did they by-pass right there. Mr. Bishop asked the Board to keep the public informed, and as options are presented to them, keep them informed. He asked what it would cost if changes are made to a building that was not important for the County at that particular time. He thanked the County Commissioners for the information they have shared and asked them to stay the course, because it costs so much to change stuff.

Chairman Kennedy and the Board thanked Mr. Bishop for his comments.

COMMISSIONER COMMENTS – Chairman Kennedy stated they wouldn't know anything on the amount until February 17th, but the way they currently sit, by the money that's going to the County Office building, they have to pay back \$32 million. If it changes to Social Services, the State and Federal pays 50% of the bill, they will get back around \$22 million over 40 years, the

citizens will be saving over \$20 million. They will not know until February 17th, even if this is feasible, they will have preliminary numbers at that time. Commissioner Sexton asked about the State paying back half, and he said that's over a 47-year period and it's not guaranteed that they'll pay half of that back. Chairman Kennedy replied they've done it for two hundred years, but they can start and see.

The Wilkes County Board of Commissioners met on Tuesday, January 20, 2026 at 5:11 P.M. with the following members present: Chairman Hardin Kennedy, Vice Chairman Evan Handy, Commissioner Casey Joe Johnson, Commissioner Bill Sexton and Commissioner Shirley Randleman.

Also present for the meeting were Tony Triplett, County Attorney; John Yates, County Manager; and Sarah Call, Clerk to the Board.

Chairman Hardin Kennedy welcomed everyone and called the meeting to order at this time.

INVOCATION – Commissioner Johnson led the Invocation.

PLEDGE OF ALLEGIANCE – Commissioner Randleman led the Pledge of Allegiance.

APPROVAL OF MINUTES – Motion was made by Commissioner Bill Sexton, seconded by Commissioner Casey Johnson and unanimously adopted to approve the Minutes of the Board Meeting held on December 16, 2025.

APPROVAL OF MINUTES – Motion was made by Commissioner Bill Sexton, seconded by Commissioner Casey Johnson and unanimously adopted to approve the Minutes of the Board Meeting held on January 6, 2026.

APPROVAL OF MINUTES – Motion was made by Commissioner Shirley Randleman, seconded by Commissioner Casey Johnson and unanimously adopted to approve the Minutes of the Special Called Meeting held on January 7, 2026.

WILKES COUNTY SHERIFF'S OFFICE – REQUEST SERVICE WEAPON TO RETIREE – CAPTAIN HARPER HARTLEY – Chairman Kennedy welcomed Sheriff Chris Shew and Major Logan Kerr. Major Kerr said this request, in General Statute §20-187.2, allows for a retiring member of County law enforcement to receive, at the time of their retirement, the badge worn and the sidearm carried by them during the time of service with their County. This is a request for Captain Harper Hartley, as he retires January 31, 2026, with 30 years of service from the Wilkes County Sheriff's Office.

Chairman Kennedy thanked Captain Hartley for his service to the County. He said Captain Hartley started at the County many years ago, when Chairman Kennedy was at the County Garage. Commissioner Randleman said she appreciates Harper's work and she also worked with him, and he is a dedicated law enforcement officer. Vice Chairman Handy thanked Captain Hartley for 30 years of service and said he really appreciates everything he does for the County and the people of

Wilkes. Commissioner Johnson said thank you for your service, thank you to his wife, and congratulations on his retirement, God bless them and he wishes them the best. Commissioner Sexton said congratulations, he's been involved with Captain Hartley when he worked with EMS on a lot of calls, and when he showed up, he always felt safe, he had a lot of confidence in him.

Sheriff Chris Shew congratulated Captain Hartley, he stated Harper Hartley has been a friend, he has always looked up to him and has been a mentor to him. He said he is his rock, and he could call Harper at any given time and it was always yes sir, he never questioned anything he asked him to do, and he could always count on him to know whatever the task was, it would be done to the very best of his ability. He's done a great job; he's going to be missed and it's going to be hard to fill his shoes. Sheriff Shew added he is proud of him and proud to have him work for him.

Chairman Kennedy and the Board, along with the audience, gave Captain Harper Hartley a round of applause at this time.

Commissioner Bill Sexton made a motion to approve that the service weapon and badge carried by Captain Harper Hartley be awarded upon his retirement, as requested and presented at tonight's meeting. The motion was seconded by Commissioner Shirley Randleman and unanimously approved.

WHEREAS, G.S. 20-187.2 provides that retiring members of county law enforcement agencies may receive, at the time of their retirement, the badge worn or carried by them during their service with the county; and

WHEREAS, G.S. 20-187.2 further provides that the governing body of the county law enforcement agency may, in its discretion, award to a retiring member the service sidearm of such retiring member; and

WHEREAS, Captain Harper Hartley served as a member of the Wilkes County Sheriff's Office until he reached a period of 30 plus years in law enforcement; and

NOW, THEREFORE, BE IT RESOLVED by the Wilkes County Board of Commissioners that the badge and service weapon worn and/or carried by Captain Harper Hartley (SN: 47A197258 Sig Sauer 226) be awarded to him on the occasion of his retirement.

ADOPTED this, the 20th day of January, 2026.

Sheriff, Wilkes County

Clerk to the Board, Wilkes County

Chair, Wilkes County Board of Commissioners

WILKES COUNTY TAX DEPARTMENT –

1. EXTENSION OF THE LISTING PERIOD – Mr. Yates stated that North Carolina General Statute 105-307 is entitled, "Length of listing period; extension; preliminary work." This statute gives the Board of County Commissioners the authority to extend the listing period by 30 days. He said in his capacity as Interim Tax Administrator he is requesting that the Board extend the listing period until March 2, 2026.

This statute also allows the County Commissioners “to grant individual extensions of time for the listing of real and personal property upon written request and for good cause shown.” The statute allows the Commissioners to delegate this authority to the Tax Administrator. The extensions granted under this paragraph shall not extend beyond April 15th, 2026 , he said, unless it falls on a weekend.

Mr. Yates requested that the Board delegate authority to grant the individual extensions as described above to the Interim Tax Administrator.

Commissioner Shirley Randleman made a motion to approve the request to extend the listing period until March 2, 2026, and to delegate the authority under North Carolina General Statute Section 105-307 to the Interim Tax Administrator to grant individual extensions of time for the listing of real and personal property until April 15, 2026, as requested and presented at tonight’s meeting. The motion was seconded by Commissioner Bill Sexton and unanimously approved.

2. TAX SETTLEMENT – Mr. Yates said anytime the term ends for a Tax Collector or Interim Tax Collector, there is a tax settlement that is to be passed. It states what has been collected up to that point and then it is turned over to the new Tax Administrator or Collector. He is here to present the settlement from the Tax Collector’s report which is from January 1, 2026 until the last day of his appointment which is today, January 20, 2026. The report is 31 pages and he will read the Real Estate total and Personal Property total:

As of January 20, 2026 total billed real estate property tax	\$42,808,017.86
total collected at this time	\$37,642,792.62
uncollected balance at this time	\$ 5,165,225.24
collection percentage	87.93%
As of January 20, 2026 total billed personal property tax	\$ 4,390,611.30
total collected at this time	\$ 4,051,160.47
uncollected balance at this time	\$ 339,450.83
collection percentage	92.27%

Vice Chairman Evan Handy made a motion to accept the Tax Settlement from January 1, 2026, through January 20, 2026, as presented at tonight’s meeting. The motion was seconded by Commissioner Casey Johnson and was unanimously approved.

3. APPOINTMENT OF INTERIM TAX ADMINISTRATOR – Chairman Kennedy recognized County Attorney Tony Triplett. Mr. Triplett said the Board has decided to name Mr. Mark Walker as the Interim Tax Administrator in the County. He said Mr. Walker has not yet obtained his certification from the Department of Revenue, which tax assessors do have to obtain within a specified period of time, and he will be doing that. Mr. Triplett said it was his understanding that the Board’s decision is to make him interim until he gets that certification.

Motion was made by Commissioner Casey Johnson to appoint Mark W. Walker to replace County Manager John Yates as Interim Wilkes County Tax Assessor under G.S. §105-294 and Interim Wilkes County Tax Collector under G.S. §105-349, effective January 21, 2026, to serve under the title Interim Wilkes County Tax Administrator, until such time as Mr. Walker obtains his certification from the N.C. Department of Revenue under G.S. §105-294(c), at which time the Board of Commissioners will consider his appointment as the new Wilkes County Tax Assessor and new Wilkes County Tax Collector to fill the vacancies created by the resignation of former Wilkes County Tax Administrator William A. Lankford, Jr. The motion was seconded by Commissioner Bill Sexton and unanimously approved.

4. OATH OF OFFICE INTERIM TAX ASSESSOR – Chairman Kennedy administered the Oath of Office for Interim Tax Assessor to Mr. Mark W. Walker at this time.

5. OATH OF OFFICE INTERIM TAX COLLECTOR – Chairman Kennedy administered the Oath of Office for Interim Tax Collector to Mr. Mark W. Walker at this time.

WILKES COUNTY AGRICULTURE PRESERVATION PROGRAM – Chairman Kennedy recognized Tony Triplett, County Attorney, and John Cothren, Wilkes County Extension Director. Mr. Triplett said John Cothren and Chairman Kennedy have worked together on this and have come up with an idea for a County Agriculture Preservation Program. There are other counties that have those and they vary in their scope of detail and what they contain; some are set up and administered through actual ordinances, and some are not that formal. What they have before them tonight, he said, is an Agriculture Preservation Program. It's a program that's in writing and that sets out the scope of what the Board has in mind. It calls for the creation of a Board, the We Grow Wilkes Committee, and will consist of five members. The Commissioners would appoint those Committee members, he said. One of the five would be a County Commissioner and the other four would be one from each of the High School Districts. They would administer the program and it would be funded with tax revenues that are recaptured from deferred taxes under the land use, or present use value, system.

Mr. Cothren stated this a huge step for protecting the agricultural land in Wilkes County and the farmers as well. He added, at the request of Chairman Kennedy, that in the State of North Carolina Wilkes County ranks: 1st in tonnage of corn silage; 2nd in hay and apple production, 3rd in broiler production and beef cattle and all cattle; 5th in honey bee production; 6th in layer production, 7th in acres of grape production; 18th in dairy cows; 33rd in dollar amount of forestry production; and 38th in acres of corn grown for grain. They are also the number 8 County in North Carolina for agricultural production and the 239th in the United States for agricultural production.

Chairman Kennedy said agriculture is what feeds everyone, it's the number one economic driver in the County, they have to do what they can to protect it. If a farmer has land and it's sold to a housing development, they have to pay three years back taxes on that land. That money was not accounted for in the budget, that money would be set aside for this program. That money would go in a fund and be set up to assist agriculture in the County through different types of mini grants, helping the schools with the FFA, new and beginning farmers and education as well. It can also help the County, if they need a match towards local grants to help the farmers.

Commissioner Johnson asked if there are other counties in North Carolina who've already implemented this. Mr. Cothren replied yes, he got the idea from Wake County. They do farm and preservations, so they actually buy easements on the farmland. There are people here that do that like Blue Ridge Conservancy, he said, so he feels like this money could go back to the farmer.

Commissioner Shirley Randleman made a motion to move forward with the Wilkes County Agriculture Preservation Program as presented and requested at tonight's meeting. The motion was seconded by Commissioner Casey Johnson and was unanimously approved.

Chairman Kennedy asked Mr. Cothren if he would talk about the committee members. Mr. Cothren said he had asked Marty Parsons from the East District. He said Mr. Parsons used to work at Tyson and now has a garage door business, but he is still active as a chicken farmer in the Shepherd's Crossroads Community. North District would be Roger Sidden, he said. Mr. Sidden is a lifelong career educator at North Wilkes High School and a farmer as well. In the West District he said it would be Grayson Yates, who is a cattle farmer. In the Wilkes Central District he said it would be Neal Eller. Mr. Eller works for the Federal Government in the loan department and is also a cattle farmer. Mr. Cothren added they will need a Chairman for this committee. Vice Chairman Handy asked if the Board would select its own Chair, or are they just appointing the five members for the committee. Mr. Cothren replied that the committee will select its own chair. Mr. Triplett stated they will need to name a Commissioner to serve if they're ready to do that. Chairman Kennedy said he had agreed to serve on this in the beginning, if that is acceptable to the other Commissioners.

Commissioner Casey Johnson made a motion to appoint Marty Parsons, Roger Sidden, Grayson Yates, Neal Eller, and Hardin Kennedy to the We Grow Wilkes Committee under the Wilkes County Agriculture Preservation Program as presented and requested at tonight's meeting. The motion was seconded by Vice Chairman Evan Handy and was unanimously approved.

CLOSED SESSION – Motion was made by Commissioner Casey Johnson to go into closed session to discuss qualifications, competence, performance, or conditions of employment for a county officer or employee or prospective county officer or employee pursuant to the personnel exception under G.S. § 143-318.11(a)(6), and also under G.S. § 143-318.11(a)(3) of the North Carolina General Statutes to consult with the Board's attorney to preserve the attorney-client privilege. The motion was seconded by Vice Chairman Evan Handy and was unanimously approved.

Motion was made by Vice Chairman Evan Handy seconded by Commissioner Casey Johnson and by unanimous vote adopted to adjourn back into regular session. No action was taken in Closed Session.

BOARD CLOSING COMMENTS – Commissioner Sexton said he appreciates everybody coming in and appreciates the one that spoke at public comments, and people taking part in general in their meetings and taking interest in their county government. He appreciates everybody and try to stay safe this weekend. Commissioner Johnson stated he appreciates everyone coming to the meeting tonight, he wants to say congratulations to Mr. Walker as the new Interim Tax

Administrator. He thinks he will do a good job and bring a wealth of knowledge from years of service in the tax departments, as a Tax Administrator in another County for a brief time, they wish him the best and look forward to working with him. Vice Chairman Handy said he wants to thank everyone for being here tonight, he's looking forward to the new Tax Administrator getting ready to hit the ground running to tackle that department. Congratulations and thank you for the 30 plus years of service to Captain Hartley, he appreciates everything he's done for the County of Wilkes and its citizens and he will be missed. Commissioner Randleman stated she wanted to say thanks to everyone who came to the meeting and have watched online, and also thanks to the staff because as they say each meeting, it would be very hard for them to do their jobs without their staff. Thank each of you for all of your hard work and everyone this weekend be really safe, watch the alerts, and if they say stay off the road, stay off the roads and be very safe. Chairman Kennedy said he wants to echo the Board's comments, thank everybody who attended tonight and took part in the meeting. They appreciate everyone coming out and those viewing online, appreciate them taking the time to watch. There's always time to make a wrong right, he said, and he mis-spoke earlier in the meeting when he said Mr. Walker's father had a heart attack today. He said it was Mr. Walker's mother that had the heart attack, not his father, still be in much prayer for Mark Walker with his mother having a health issue. Please stay safe, make preparations today or prior to the weekend, for this winter storm. He wants everyone to stay safe and thank the staff and County employees for what they do, they are the gel that keeps them together and pray for their emergency services because this is a big winter storm, that's something that don't stop, they still go out.

ADJOURN – Motion was made by Commissioner Casey Johnson, seconded by Commissioner Bill Sexton and by unanimous vote adopted to adjourn the meeting of the Wilkes County Board of Commissioners at 6:44 P.M.

Sarah D. Call, Clerk

Hardin C. Kennedy, III, Chairman

WILKES COUNTY BOARD OF COMMISSIONERS

Approved: January 20, 2026