

**Washington County
Board of Commissioners
Special Called Meeting
Commissioners Room
116 Adams Street
6:00 PM
March 16, 2026**





WASHINGTON COUNTY BOARD OF COMMISSIONERS
SPECIAL CALLED MEETING AGENDA
MONDAY, MARCH 16, 2026
COMMISSIONERS' ROOM
116 ADAMS STREET
PLYMOUTH, NC

6:00 PM Call to Order—Chair Spruill

- Item 1 6:01 PM Consent Agenda:
a) Tax Refunds & Releases & Insolvent Accounts
c) Audit Response Letter
- Item 2 6:05 PM Public Hearing: Subdivision Ordinance Text Amendment: Mr. Curtis Potter, CM/CA
- Item 3 6:20 PM Strategic Plan Draft Discussion: Mr. Curtis Potter, CM/CA
- Item 4 6:30 PM Closed Session has been scheduled according to NCGS 143-318.11(a)(3) (attorney/client privilege) and NCGS 143-318.11 (a)(6) (personnel)

Adjourn

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 1

DATE: March 16, 2026

ITEM: Consent Agenda

SUMMARY EXPLANATION:

Items listed under Consent are generally of a routine nature. The Board may take action to approve/disapprove all items in a single vote. Any item may be withheld from a general action, to be discussed and voted upon separately at the discretion of the Board.

- a) Tax Refunds & Releases & Insolvent Accounts
See attached.
- b) Audit Response Letter
See attached.



North Carolina Vehicle Tax System

Pending Refund Report

26-Feb

| Payee Name | Primary Owner | Secondary Owner | Address 1 | Address 3 | Refund Type | Plate Number | Status | Refund Description | Refund Reason | Create Date | Tax Juri | Levy Type | Change | Interest Change | Total Change | | | | | | | | | | |
|------------------------|------------------------|-----------------------------|-----------------------|-----------------------|---------------------|--------------|---------|---|---------------|-------------|----------|-------------|--------------|-----------------|--------------|--|--|--|--|--|--|--|--|--------|----------|
| AMBROSE, DEBBIE HORTON | AMBROSE, DEBBIE HORTON | | PO BOX 56 | CRESWELL, NC 27928 | Proration | FFF8024 | PENDING | Refund Generated due to proration on Bill #0085178650-2024-2024-0000-00 | Tag Surrender | 2/25/2026 | W | TAX | (\$64.71) | (\$3.72) | (\$68.43) | | | | | | | | | | |
| | | | | | | | | | | | C | TAX | (\$38.06) | (\$2.19) | (\$40.25) | | | | | | | | | | |
| | | | | | | | | | | | C | VEHICLE FEE | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| | | | | | | | | | | | | | Refund | \$108.68 | | | | | | | | | | | |
| BARKOVITZ, ALAN LEE | BARKOVITZ, ALAN LEE | BARKOVITZ, DEBRA MCCULLOUGH | 106 SHORT LEAF LN | PLYMOUTH, NC 27962 | Proration | KJW7682 | PENDING | Refund Generated due to proration on Bill #0078380918-2024-2024-0000-00 | Tag Surrender | 2/5/2026 | W | TAX | (\$159.35) | \$0.00 | (\$159.35) | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | Refund | \$159.35 |
| | | | | | | | | | | | | | | | | | | | | | | | | Refund | \$159.35 |
| CLARK, ALISON CLIFTON | CLARK, ALISON CLIFTON | | 774 LOOP RD | ROPER, NC 27970 | Proration | LJM8809 | PENDING | Refund Generated due to proration on Bill #0084525426-2024-2024-0000-00 | Tag Surrender | 2/5/2026 | W | TAX | (\$50.99) | \$0.00 | (\$50.99) | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | Refund | \$50.99 |
| | | | | | | | | | | | | | | | | | | | | | | | | Refund | \$50.99 |
| ROUGHTON, TONI MIZE | ROUGHTON, TONI MIZE | | 108 MOUNT PLEASANT RD | CRESWELL, NC 27928 | Adjustment >= \$100 | LEP2604 | PENDING | Refund Generated due to adjustment on Bill #0089282157-2025-2025-0000 | Situs error | 2/11/2026 | W | TAX | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| | | | | | | | | | | | P | TAX | (\$146.45) | \$0.00 | (\$146.45) | | | | | | | | | | |
| | | | | | | | | | | | P | VEHICLE FEE | (\$15.00) | \$0.00 | (\$15.00) | | | | | | | | | | |
| | | | | | | | | | | | | | Refund | \$161.45 | | | | | | | | | | | |
| SWAIN, NORTASHA ANN | SWAIN, NORTASHA ANN | | 12025 US HIGHWAY 64 E | ROPER, NC 27970 | Adjustment < \$100 | EKY1733 | PENDING | Refund Generated due to adjustment on Bill #0088288950-2025-2025-0000 | Situs error | 2/12/2026 | W | TAX | \$0.00 | \$0.00 | \$0.00 | | | | | | | | | | |
| | | | | | | | | | | | P | TAX | (\$25.25) | \$0.00 | (\$25.25) | | | | | | | | | | |
| | | | | | | | | | | | P | VEHICLE FEE | (\$15.00) | \$0.00 | (\$15.00) | | | | | | | | | | |
| | | | | | | | | | | | | | Refund | \$40.25 | | | | | | | | | | | |
| | | | | | | | | | | | | | Refund Total | \$525.04 | | | | | | | | | | | |

Crystal Walker
 Requested by Tax Administrator
Deputy Tax Admin.

03/10/26
 Date

Approved by the Washington County Board of Commissioners in meeting held March _____, 2026

 Clerk to the Board of Commissioners

WASHINGTON COUNTY
 REAL ESTATE, PERSONAL PROPERTY AND MOTOR VEHICLE REFUNDS AND RELEASES
 FEBRUARY- 2026

| DATE | NAME | TICKET / YEAR | ACCOUNT # | SITUS | PARCEL # | AMOUNT REL | AMOUNT REF | REASON |
|---------|----------------------|---------------|-----------|-------|----------|------------|------------|---|
| 2/28/26 | READER, JOHN | 2032/2025 | 38506 | 1 | | | \$712.05 | CONDITION OF THE BOAT IS SUCH THAT IT SHOULD BE VALUED AT RESIDUAL VALUE NOT FULL VALUE |
| 2/28/26 | READER, JOHN | 2032/2025 | 35806 | 6 | | | \$8.48 | CONDITION OF THE BOAT IS SUCH THAT IT SHOULD BE VALUED AT RESIDUAL VALUE NOT FULL VALUE |
| 2/28/26 | HUDSON, THOMAS HEIRS | 1419/2025 | 25550 | 1 | | | \$14.24 | PROPERTY SOLD IN 2023. SHOULD NOT HAVE BEEN BILLED |
| 2/28/26 | HUDSON, THOMAS HEIRS | 1419/2025 | 25550 | 6 | | | \$0.17 | PROPERTY WAS SOLD IN 2023. SHOULD NOT HAVE BEEN BILLED |
| 2/28/26 | HUDSON, THOMAS HEIRS | 1419/2025 | 25550 | 1 | | | \$380.00 | PROPERTY WAS SOLD IN 2023. SHOULD NOT HAVE BEEN BILLED |
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Christal Walker
 Requested by Tax Administrator
 Deputy Tax Admin.

03/10/26
 Date

Approved by the Washington County Board of Commissioners meeting held March _____, 2026

 Clerk to the Board of Commissioners

SITUS CODES:

- 1 - PLYMOUTH
- 2 - LEES MILLS, ROPER
- 3 - SKINNERSVILLE / CRESWELL
- 4 - SCUPPERNONG / CRESWELL
- 6- WATERSHED

COUNTY OF WASHINGTON

BOARD OF COMMISSIONERS:

JOHN C. SPRULL, CHAIR

TRACEY A. JOHNSON, VICE-CHAIR

ANN C. KEYES

CAROL V. PHELPS

JULIUS WALKER, JR.



POST OFFICE BOX 1007
PLYMOUTH, NORTH CAROLINA 27962
OFFICE (252) 793-5823

ADMINISTRATIVE STAFF:

CURTIS S. POTTER, ICMA-CM
COUNTY MANAGER & COUNTY ATTORNEY
cpotter@washconc.org

JASON SQUIRES
ASSISTANT COUNTY MANAGER
acm@washconc.org

CATHERINE "MISSY" DIXON
FINANCE OFFICER
mdixon@washconc.org

JULIE J. BENNETT, MMC, NCMCC
CLERK TO THE BOARD
jbennett@washconc.org

March 16, 2026

North Carolina Local Government Commission (LGC)
State and Local Government Finance Division
NC Department of State Treasurer
3200 Atlantic Avenue
Raleigh, NC 27604

Subject: Washington County FYE 2025 Financial Performance Indicators of Concern (FPIC) Response

Dear Sir/Madam:

Our FYE 2025 audit was recently completed and presented to our Board during its regular meeting held March 2, 2026 during which one (1) FPIC was identified by our Auditor. Pursuant to 20 NCAC 03 .0508 the FPIC is identified and addressed below:

1. **Water and Sewer Capital Assets Condition Ratio (WSCAC Ratio)**

The County's WSCAC Ratio has fallen below the recommended threshold of 0.50 to a current ratio of 0.4455. We acknowledge the importance of maintaining infrastructure at appropriate levels and wish to inform the Commission that Washington County is currently facilitating several major capital projects intended to help modernize and enhance our water and sewer infrastructure.

Every three to five years we intend to have the water and sewer system evaluated by a qualified engineer. To that end, we recently engaged Wooten Engineering to create a draft Water System Capital Improvement Plan that was finalized and completed in January 2026. We are reviewing and anticipating adopting this plan before June 30th, 2026 to help proactively guide our FY27 budget allocations and longer-term capital investment plans for water and sewer.

We also recently started construction on a major \$10M water infrastructure expansion project we anticipate to be complete by June 30th, 2027. This project was delayed due to significant

unanticipated inflation which exceeded our available budget. We were able to successfully mitigate this by securing a combination of additional grant and loan funding during this fiscal year (FY26). This is all more particularly outlined in our recent LGC Application for approval of a \$3,233,187 SRF loan (SRP-D-0229 Co-Funded w/ VUR-D-ARP-0104) which was presented to and approved by the LGC as part of its consent agenda on October 7, 2025.

We expect this and other smaller capital projects currently underway to positively impact and increase the current ratio for both FY26 and FY27.

We are committed to closely monitoring this ratio and will continue evaluating the need for additional capital improvements to ensure long-term sustainability.

Washington County remains committed to addressing these concerns promptly and responsibly. We appreciate the Commission's guidance and oversight and look forward to continuing our collaboration to strengthen the County's financial health.

If you require additional information or have further questions, please do not hesitate to contact us at your convenience.

Regards,

John Spruill, Chair

Tracey A. Johnson, Vice-Chair

Ann C. Keyes, Commissioner

Carol V. Phelps, Commissioner

Julius Walker, Jr., Commissioner

Missy Dixon, Finance Officer

Curtis Potter, County Manager/County Attorney

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 2

DATE: March 16, 2026

ITEM: Public Hearing: Subdivision Ordinance Text Amendment, Mr. Curtis Potter, CM/CA

SUMMARY EXPLANATION:

At their meeting on February 19, 2026, the Washington County Planning Board conducted a Public Hearing on the matter of a text amendment to the Washington County Subdivision Ordinance,

ARTICLE II – Inclusions and Exceptions. The amendment allows that a division of a tract in single ownership for the purpose of creating one additional lot to accommodate a single-family dwelling or manufactured home for an immediate family member (spouse, parent, grandparent, child, grandchild, sibling, or legally adopted child) of the property owner provided all requirements listed are met. A draft of that language is attached.

The Planning Board, by motion, second, and unanimous vote, recommends the amendment be considered for approval by the Washington County Board of Commissioners at their earliest available meeting.

February 19, 2026

It is the recommendation of the Washington County Planning Board that the Washington County Board of Commissioners adopt (or) deny the revision of Article II of the Washington County Subdivision Ordinance to add language to allow Limited Family/Second Dwelling Division

Signature of Planning Board members:

add - Comprehensive land use to motion

Chair, Mary Barnes, in case of a tie _____

Charles Weathersbee *absent* _____

Vice Chair

Cynthia Downing *Cynthia Downing* _____

Greg Snyder *GS* _____

Marty Swett *Marty Swett* _____

Thomas Patrick *Thomas Patrick* _____

Maurice Hill *Maurice Hill* _____

Staff is charged with providing this information to the Clerk to the Washington County Board of Commissioners for inclusion on the 2026 agenda. Mar. 2,

*** BOARD CHAIR calls for the motion to close public hearing:

Existing

ARTICLE II - INCLUSIONS AND EXCEPTIONS

A "subdivision" means all divisions of a tract or parcel of land into two or more lots, building sites, or other divisions for the purpose of sale or building development (whether immediate or future) and includes all divisions of land involving the dedication of a new street or a change in existing streets; however, the following shall not be included within this definition nor be subject to the regulations authorized by this Ordinance.

- (a) The combination or recombination of portions of previously subdivided and recorded lots if (1) the total number of lots is not increased and (2) the resultant lots are equal to or exceed the standards of the County as required by this Ordinance;
- (b) The division of land into parcels greater than five (5) acres if no streets, roads, or right of ways are involved;
- (c) The public acquisition by purchase of strips of land for widening or opening streets; and
- (d) The division of a tract in single ownership whose entire area is no greater than two (2) acres into no more than three (3) lots, if no street right of way dedication is involved and if the resultant lots are equal to or exceed the standards of the County as required by this Ordinance.
- (e) The division of property belonging to the heirs of a single individual when such property is divided only for the settlement of the estate and not for sale as building sites.
- (f) Cemeteries.

SECTION 2. PLATS NOT SUBJECT TO REGULATIONS

However, plats in these five categories, (a - f), shall have the stamp "THIS PLAT IS NOT SUBJECT TO SUBDIVISION APPROVAL" signed and dated by the Planning Coordinator, the Chairman of the Planning Board, or the County Manager before filing in the Office of the Register of Deeds, inasmuch as determination must be made as to whether or not the resultant lots are equal to or exceed the standards of the County as shown in this Ordinance.

Proposed

**WASHINGTON COUNTY SUBDIVISION ORDINANCE
TEXT REVISION to Article II – INCLUSIONS AND EXCEPTIONS**

(f) Cemeteries, which are granted by special use only

(g) Limited Family / Second Dwelling Division:

The division of a tract of land in single ownership for the purpose of creating **one (1) additional lot** to accommodate a **single-family dwelling or manufactured home for an immediate family member** (*spouse, parent, grandparent, child, grandchild, sibling, or legally adopted child of property owner*) shall not be included within the definition of subdivision, nor be subject to the regulations authorized by this Ordinance, when **all** the following conditions are met:

1. The parent tract contains **no less than five (5) acres** prior to division;
2. No more than **one (1) additional lot** which meets or exceeds the minimum lot size, frontage, and setback requirements of the applicable zoning district is created from the parent tract pursuant to this subsection or otherwise, after the effective date of this amendment; and no parent tract that has previously been divided to create an additional residential lot shall qualify under this subsection;
3. No public street, road, or street right-of-way dedication is involved;
4. Each resultant lot shall be served by a municipal public sewer connection, or its own County Health Department approved existing on-site wastewater system, or shall demonstrate, through documentation from the County Health Department, that an on-site wastewater system, including required septic repair or replacement areas per North Carolina On-Site Wastewater Rules, is permitted for EACH lot;
5. Each resultant lot shall be served by an approved water supply. Shared water supply systems may be permitted only upon the recordation of a cross-easement and maintenance agreement that:
 - a. Is recorded with the Register of Deeds;
 - b. Runs with the land and binds all successors in title;
 - c. Provides for perpetual access, maintenance, repair, and replacement; and
 - d. Establishes responsibility for costs and remedies in the event of default
6. The additional lot shall not be transferred to a person who is not an immediate family member for a period of **five (5) years** from the date of recordation of the plat, except by operation of law; and
7. A note describing the limitations of this subsection shall be shown on the recorded plat.

SECTION 2: PLATS NOT SUBJECT TO REGULATIONS

However, plats in these 7 (seven) categories (a – g) shall have the stamp “THIS PLAT IS NOT SUBJECT TO SUBDIVISION APPROVAL” signed and dated by the Planning Coordinator, the Chair of the Planning Board, or the County Manager before filing in the Office of the Register of Deeds, inasmuch as determination must be made as to whether or not the resultant lots are equal to or exceed the standards of the County as shown in this Ordinance.

Approval of any division of land under this Article shall constitute a determination of compliance with the provisions of this Ordinance only and shall not be construed as a guarantee of buildability, suitability, for development, availability of utilities, or legal sufficiency of title. The County assumes no responsibility for private agreements, easements, water supply systems, wastewater systems, or other improvements serving such lots.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 3

DATE: March 16, 2026

ITEM: Strategic Plan Draft Discussion, Mr. Curtis Potter, CM/CA

SUMMARY EXPLANATION:

Mr. Potter will be e-mailing you this document over the weekend.

WASHINGTON COUNTY BOARD OF COMMISSIONERS

AGENDA STATEMENT

ITEM NO: 4

DATE: March 16, 2026

ITEM: Closed Session

SUMMARY EXPLANATION:

Mr. Potter would like to have the following Closed Sessions pursuant to NCGS§143-318.11(a)(3) (attorney-client privilege) and NCGS §143-318.11(a)(6) (personnel).