

Macon County



**MACON COUNTY BOARD OF COMMISSIONERS
FEBRUARY 21, 2023 CONTINUED SESSION
6 P.M.
AGENDA**

1. Reconvene and welcome by Chairman Higdon at 6 p.m.
2. Announcements
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s) – **None**
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - (A) Macon Middle School Air Quality Update – Todd Gibbs, Macon County Schools
10. Old Business
 - (A) Acknowledgement of Capital Priorities for Macon County Schools as recommended by the Liaison Committee on February 9, 2023 – County Manager Derek Roland
11. New Business
 - (A) 2022 Outstanding N.C. Conservation Farm Family – Doug Johnson, Soil and Water Conservation District Director and Lori Carpenter, Finance Director
 - (B) Solid Waste – Director Chris Stahl
 - (1) Consideration of contract(s) with McGill Associates and Bunnell Lammons Engineering for vertical expansion of Macon County Landfill, Phase II, Cell I and Phase III, Cell 1

- (2) Consideration of award for two walking-floor unloader transfer trailers to Pinnacle Trailer Sales, Inc.
- (C) Consideration of lease renewals at the Business Development Center – Tommy Jenkins, Director, Macon County Economic Development Commission
 - (1) AG1, LLC
 - (2) Macon County Board of Education (STEM)
 - (3) TECO SSL, Inc.
 - (4) Waterwheel Manufacturing, Inc.
- (D) Schedule public hearing for 6 p.m. on March 14, 2023 regarding amendment(s) to the Watershed Protection Ordinance – Planning Director Joe Allen
- (E) Resolution Authorizing Execution of Opioid Settlements – County Manager Derek Roland and County Attorney Eric Ridenour
- (F) Sale of surplus property (Lot #307 Wildflower) to Anakeesta – County Manager Derek Roland, Finance Director Lori Carpenter and County Attorney Eric Ridenour

12. Consent Agenda – Attachment #12

All items below are considered routine and will be enacted by one motion. No separate discussion will be held except on request of a member of the Board of Commissioners.

- (A) Minutes of the January 10, 2023 regular meeting
- (B) Budget Amendments #153-157
- (C) Tax releases for the month of January in the amount of \$65.10
- (D) Audit contract for fiscal year ending June 30, 2023
- (E) Monthly ad valorem tax collection report – no action necessary

13. Appointments

- (A) Planning Board (2 seats)
- (B) Economic Development Commission (2 seats)
- (C) Southwestern Commission Area Agency on Aging Regional Advisory Council (3 seats and 3 alternates)
- (D) 2023 Board of Equalization and Review (5 seats)
- (E) ETJ representative on the Town of Franklin Planning Board (1 seat)

14. Closed session as allowed under NCGS (if necessary)

15. Adjourn/Recess

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – REPORTS/PRESENTATIONS

MEETING DATE: February 21, 2023

9A. At the request of Commissioner Shields, Todd Gibbs, the Auxiliary Services Director with Macon County Schools, will provide the board with an update regarding air quality at Macon Middle School.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: February 21, 2023

10(A). Mr. Roland will provide additional details on capital priorities for Macon County Schools at the meeting.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: February 21, 2023

11(A). Macon County Soil & Water Conservation District Director Doug Johnson will be at the meeting to share the news of H&H Farms being named the “2022 Outstanding N.C. Conservation Farm Family.” Please see the flyers that are included in the packet for more details. In addition, Finance Director Lori Carpenter is seeking approval of a budget amendment to appropriate \$9,000 in funds from the North Carolina Association of Soil and Water Conservation Districts and donations from the public to fund an event recognizing H&H Farms that is scheduled for May. A copy of the budget amendment is also included in the packet.

11(B). Solid Waste – Director Chris Stahl

(1) Consideration of contract(s) with McGill Associates and Bunnell Lammons Engineering for vertical expansion of Macon County Landfill, Phase II, Cell I and Phase III, Cell I.

Per Mr. Stahl, at the December 2022 Board of Commissioners meeting, the board approved the recommendation resulting from a Request For Qualifications (RFQ) for engineering services with McGill/BLE for the vertical expansion of the Macon County landfill. Further, the board authorized the county manager and designees to negotiate a contract for the same. The resulting contracts are included in the packet, totaling \$113,450.00.

As a reminder, this expansion will increase the existing life of the constructed landfill by up to four (4) years. This will delay the need for closure, allow the department to repay the existing debt service on Phase III, Cell I; and construct Phase III, Cell II.

I am requesting that the Board of Commissioners approve the attached contracts and authorize the County Manager to execute the same so that this work may proceed.

Note: This request is made subject to approval of a Budget Amendment to transfer \$113,450.00 from Retained Assets (Fund Balance) in the Enterprise Fund to Landfill Capital Improvements.

- (2) Consideration of award for two walking-floor unloader transfer trailers to Pinnacle Trailer Sales, Inc.

Per Mr. Stahl, Macon County issued a Request for Bids (No. 604712-03) to purchase two (2) walking-floor transfer trailers for the Solid Waste Department on January 25, 2023. Two bids were received and opened at 4:00 p.m. on February 1, 2023. A bid tabulation sheet is enclosed in the packet. I recommend, and ask that the Board of Commissioners approve, the purchase of the trailers and delivery to the Macon County landfill from Pinnacle Trailer Sales, Inc. in the amount of \$193,200.00.

11(C). Consideration of lease renewals at the Business Development Center – Tommy Jenkins, Director, Macon County Economic Development Commission

- (1) AGI, LLC – Mr. Jenkins will be seeking renewal of the lease with AGI, LLC for Unit A in the Business Development Center as shown in Exhibit A to the lease agreement, which has a one-year term of February 14, 2023 to February 13, 2024 with a monthly rent of \$1,840. A copy of a resolution declaring the property as surplus and approving the one-year lease is enclosed in the packet along with the lease agreement.
- (2) Macon County Board of Education – Mr. Jenkins will be seeking renewal of the lease with the Macon County Board of Education with regard to Units D and E in the Business Development Center. The lease is also for one year, commencing on February 14, 2023, and the lease notes that the agreement stipulates the use of the space for Science, Technology, Engineering and Mathematics (STEM) educational purposes. A copy of this lease will also be included in the packet, and it would be appropriate for the board to declare this space as surplus.

- (3)TECO SSL, Inc. -- Mr. Jenkins will be seeking renewal of the lease with TECO SSL, Inc. for Unit B in the Business Development Center as shown in Exhibit A to the lease agreement, which has a one-year term of February 14, 2023 to February 13, 2024 with a monthly rent of \$1,218. A copy of a resolution declaring the property as surplus and approving the one-year lease is enclosed in the packet along with the lease agreement.
- (4) Waterwheel Manufacturing, Inc. – Mr. Jenkins will be seeking renewal of the lease with Waterwheel Manufacturing, Inc., for Unit C in the Business Development Center as shown in Exhibit A to the lease agreement, which has a one-year term of February 14, 2023 to February 13, 2024 with a monthly rent of \$212. A copy of a resolution declaring the property as surplus and approving the one-year lease is enclosed in the packet along with the lease agreement.

11(D) – Per Planning Director Joe Allen, the Macon County Planning Board is proposing a minor change to the Water Supply Watershed Protection Ordinance. The proposed change is to Section 156.32(C) Special Nonresidential Intensity Allocations (SNIA). This change would allow SNIAs to be approved by the Watershed Administrator instead of the Planning Board. A copy of the relevant section of the ordinance (156.32) will be enclosed with the packet (pages 14-16 of the ordinance), and Mr. Allen will be asking the board to schedule a public hearing for the March 14th regular meeting in order to receive public comment on the proposed revision.

11(E) – In regard to the opioid settlement, there are a number of documents included in the packet for your review. The first is a letter from North Carolina Attorney General Josh Stein, the second is a sample resolution that authorizes execution of the opioid settlements and the third is a "Supplemental Agreement for Additional Funds From Additional Settlements of Opioid Litigation." Mr. Roland and Mr. Ridenour can provide greater insight into this issue at the meeting. However, the board must approve a resolution to join the settlements and doing so authorizes county staff to sign the settlement paperwork, and counties have until April 18th to do so.

11(F) – As to the proposed sale of surplus property, enclosed with the packet are (1) a settlement statement and (2) a special warranty deed prepared by the County Attorney in relation to the county's bid process for Lot #307

located in the Wildflower Subdivision. The proposed buyer, Anakeesta Properties, LLC of Sylva, NC, has offered \$5,000 for the 1.07-acre parcel and has paid a bid deposit of \$250. If the board approves the sale, the Chairman and County Manager will need to sign the settlement statement and the deed and Anakeesta will owe the county \$4,776 (which includes a \$25 recording fee). Mr. Roland, Mrs. Carpenter and Mr. Ridenour can provide additional details at the meeting.

A May 2023 Celebration in Honor of...

2022 Outstanding

N.C. Conservation

Farm Family!

H&H FARMS

Macon County's First Statewide Recipient!

The NC Association of Soil and Water Conservation Districts' Outstanding Conservation Farm Family award recognizes farm families who are actively taking the initiative to implement sound, innovative and cost-effective conservation techniques, and are actively involved in conservation education.

A celebration is planned for May 2023 in Macon County (details to follow), with invitees from across the state including Gov. Roy Cooper, Commissioner of Agriculture Steve Troxler, Macon County Commissioners, and many state, regional and local representatives. The Association, Division of Soil & Water Conservation Districts, NC State Grange and other valued regional and local businesses and organizations will be sponsoring this event.



The Huscusson Family of H&H Farms & Macon County



The Huscusson family recognizes the importance of conserving and managing the land they work on while raising their young children/grandchildren to be 3rd generation farmers. They demonstrate this by implementing practices like long term no-till, cover crops, fencing livestock out of creeks, installing livestock watering systems, rotating crops and pastureland, nutrient management, and other practices to keep topsoil healthy, in place, and out of the waterways. The Huscussons and H&H Farms are intent on being exceptional stewards of the land now, and passing their passion for farming and conservation on to future generations.

Established May 24, 1949, the Macon Soil & Water Conservation District is one of ninety-six Districts in North Carolina. Today, the Macon SWCD addresses conservation issues in the county by offering technical assistance, educational programs, resources, and by administering cost share programs and grants to assist local landowners and farmers with implementation of conservation practices.



Macon Soil & Water Conservation District
191 Thomas Heights Road, Franklin, NC 28734
Doug Johnson (828)349-2044 Sarah Clancy (828)349-2043

January 12, 2023

Mr. Chris Stahl, Director
Solid Waste Department
Macon County
109 Sierra Drive
Franklin, North Carolina 28734

RE: Proposal for Vertical Expansion
Phase 2
Macon County MSW Landfill
Macon County, North Carolina

Dear Mr. Stahl,

Thank you for meeting with us September 6, 2022, to discuss the Closure of Phases 1 and 2 at the Macon County Landfill. As we discussed, during our preliminary design of Phase 1 and 2 closure, we evaluated the option of a vertical expansion to maximize the potential waste fill in Phase 2. Changing from a 4:1 to a 3:1 slope on the side slopes may increase the waste disposal volume to provide approximately 3 years of operational life to Phase 2. Based on our preliminary discussion with Allen Gaither, North Carolina Department of Environmental Quality, Solid Waste Section, (NCDEQ) Permitting Engineer, we may apply for a new permit to address the slope change and increase the waste capacity of Phase 2. This change would require a substantial amendment to the current permit since it exceeds the 10% gain in waste air space allowed under a permit modification. The vertical expansion would not require any additional construction and the County would be able to begin placing waste in Phase 2 as soon as the Permit to Operate from NCDEQ is issued.

Based on our meeting, we understand that the County would be interested in pursuing the vertical expansion in Phase 2. We propose that we perform the permitting of the vertical expansion of Phase 2 as a contract amendment to our current Closure of Phases 1 and 2 contract and to postpone the tasks of Permit to Construct, Construction Bid Documents, Bidding and Award, and Construction Administration.

Based on the above information and our knowledge of the site, we propose to perform the proposed scope of services below. In addition to the scope of services for McGill Associates, the County will need to enter a separate contract with Bunnell-Lammons Engineering, BLE, to perform a geotechnical stability evaluation of the proposed vertical expansion.

SCOPE OF SERVICES

Vertical Expansion

1. Meet with Macon County for the purpose of establishing lines of communication, meet project team members, define project schedules, and gather initial data.

2. Meet with appropriate State agencies to discuss proposed plans and improvements and identify pertinent matters related to the project.
3. Utilize updated topographic survey (from May 20, 2022) of the existing Phase 2 waste area for use as base map for the Vertical Expansion.
4. Prepare the Vertical Expansion application package for Phase 2. McGill Associates will prepare and submit documentation, as outlined in Rule .1617, for the Permit to Construct application to the NCDEQ Solid Waste Section for the Vertical Expansion of Phase 2 for the approximate 15-acre waste area. The following tasks and/or documents will be provided in the application for a Permit to Construct:
 - a. Prepare site plans and miscellaneous details to show proposed improvements including final grades, drainage features, access roads, etc.
 - b. Update Facility Plan with report and appropriate drawings in accordance with Rule .1619.
 - c. Update Engineering Plan with report and appropriate drawings in accordance with Rule .1620.
 - d. Update Operations Plan with report and appropriate drawings in accordance with Rule .1625.
 - e. Prepare Closure and Post Closure Plan in accordance with Rule .1627.
5. Attend two (2) review meetings with NCDEQ.
6. Address comments from the NCDEQ necessary to secure a Permit to Construct.

BASIS OF COMPENSATION

We propose to perform the above outlined scope of work for the following fees:

Vertical Expansion (lump sum)	\$56,500.00
-------------------------------	-------------

ASSUMPTIONS

Our fees above are based on the following assumptions:

1. We have assumed that the proposed project will not require the preparation of an Environmental Impact Statement in accordance with State Environmental Policy Act (SEPA) and therefore our fee does not include the cost for preparation.
2. In accordance with NC General Statutes Chapter 130A Article 9 Solid Waste Management, a substantial amendment may require an evaluation regarding Environmental Justice. We have not included this evaluation in our scope of services, but we can offer these services if NCDEQ makes these tasks a requirement.
3. In accordance with NC General Statutes Chapter 130A Article 9 Solid Waste Management, a substantial amendment may require a Traffic Study to evaluate the impact of the proposed amendment on local traffic. We have not included a traffic study in our

scope at this time, but we can offer these services if NCDEQ makes these tasks a requirement.

4. An updated erosion control plan permit application will not have to be submitted to NCDEQ for approval.
5. Permit modifications for other activities outside of the Phase 2 Vertical Expansion would be considered additional services.
6. Our fees do not include geotechnical borings or evaluation.
7. All permit fees will be paid directly by the County.
8. It is assumed that the development of the vertical expansion will not impact any streams or wetlands and therefore 404/401 permits are not required.
9. Fee for testing services (i.e., soils, concrete, etc.) during construction will be paid for directly by the Owner. These services will be included in the services of the CQA Testing Contract.
10. Fee for surveying during operation will be paid directly by the Owner.
11. Attendance at meetings not listed in the above scope of services shall be billed in accordance with the attached Basic Fee Schedule.
12. Services for tasks other than those specifically detailed above shall be considered additional services and billed in accordance with the attached Basic Fee Schedule.

We appreciate your consideration for our services and look forward to working with you. If the above is acceptable to you, please sign and return one (1) copy of the attached Consulting Services Agreement to us. Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,
McGILL ASSOCIATES, P.A.



MARK D. CATHEY, PE
Vice President / Regional Manager

Attachments: Consulting Services Agreement
Basic Fee Schedule

CC: Scott Burwell, PE, McGill Associates, P.A. (via email)



**BUNNELL
LAMMONS
ENGINEERING**

January 12, 2023

Macon County Solid Waste Management Department
109 Sierra Drive
Franklin, NC 28734

Attention: Mr. M. Chris Stahl
Director

Subject: **2023 Contract for Geotechnical Engineering Services
Vertical Expansion of Phase 2
Macon County Landfill
Franklin, North Carolina
Permit No. 5703-MSWLF-1992
BLE Project No. J23-1101-26**

Dear Mr. Stahl:

Bunnell-Lammons Engineering, Inc. (BLE) is pleased to present this contract to provide Geotechnical Engineering design support services for the Phase 2 vertical expansion at the Macon County Landfill. Included herein is a brief description of the background project information, a general description of our contract scope of services with related fee estimate, and authorization information.

PROJECT INFORMATION

The project information below was obtained from a request for proposal by McGill Associates (McGill) during a teleconference with McGill on August 18 and 22, 2022. Additional information was obtained from McGill via email, from BLE's project records, and from documents downloaded from the NCDWM portal.

Macon County owns and operates a recycling center and solid waste disposal facility at 1448 Lakeside Drive in Franklin, North Carolina. The facility includes a Subtitle D municipal solid waste (MSW) landfill, convenience center, waste treatment and processing facility, material recycling facility, and an environmental education center.

The MSW facility includes two (2) inactive waste units [Phase 1 (6.6 acres) and Phase 2 (14.2 acres)] and one (1) active waste unit Phase 3 (22 acres). Phase 3 Cell 1 has been constructed and is currently being filled. Phase 2 was permitted for final landfill waste grades with 4:1 H:V slope. Macon County is planning to reactivate Phase 2 to include a vertical expansion from a 4:1 H:V slope to a 3:1 H:V waste slope. McGill and BLE have been selected by the county to prepare a permit application and design for the vertical expansion of the Phase 2 waste unit. McGill requested that BLE prepare this proposal to provide the geotechnical support services for the vertical expansion.

PROPOSED SCOPE OF SERVICES

McGill will be designing the vertical expansion and will require geotechnical engineering support services provided by BLE. Those geotechnical services may include the following:

- **Global Stability of the proposed expansion waste mound and structural fill or subgrades slopes.** Stability analyses to be performed using static and pseudo-static stability models for seismic evaluation. A seismic analysis will be performed considering the most recent USGS peak bedrock acceleration with an allowance for limited displacement and assuming liquefaction of subgrade sandy soils will not occur. The analysis will target an acceptable minimum factor of safety is 1.5 for static conditions and 1.0 for seismic conditions.
- **Veneer Sliding Stability of final closure slopes.** Interfaces to be analyzed will include soil to geosynthetics and geosynthetics to geosynthetics components of the planned closure system. Static and seismic conditions will be considered in the analyses.
- **Drainage Analysis to determine the required geocomposite drainage media (GDM) for the closure cap of a 3:1 H:V slope.** The analysis will be performed to determine the required transmissivity of the geonet and the unit weight of the nonwoven geotextile portion of the GDM product to perform required filtering of the closure's native soil protective cover component.
- **Settlement of the subgrade below the vertical expansion waste grades.** Compressibility of the subgrade soils will be estimated from published correlations and available site data.
- **Evaluation of Leachate Collection and Underdrain Pipe Stress.** The leachate and underdrain pipes of the existing waste cells impacted by the expansion will be analyzed for the proposed waste load to confirm the safety factor against crushing, buckling, and ring deflection. Areas with high ring deflection are to be noted and the flow capacity within the gravel confirmed to carry the leachate or groundwater flow.
- **Engineering consultation related to constructability and function of the proposed landfill gas extraction system additions and closure cap landfill gas system components.**
- **Engineering consultation related to landfill gas and leachate control and collection related to slope stability (Global and veneer).**
- **Deliverables may include a written report, drawings, and/or consultations as needed to support the modification to the permit for the Phase 2 vertical expansion.**



FEE ESTIMATE

BLE's fee will be a lump sum of **\$30,350**. Invoices will be issued monthly on a percent complete basis.

AUTHORIZATION


As our written authorization for the above scope of services, please execute the attached acceptance sheet and return the acceptance copy of this contract to BLE.

Any exceptions to this contract or special requirements not covered in the contract should be attached to the returned acceptance copy for the mutual consideration of both parties. Please note that the Terms and Conditions are a part of this contract. Any Purchase Order issued to authorize this project should reference this document (J23-1101-26).

CLOSING

We appreciate the opportunity to serve as your hydrogeological, geotechnical, and CQA consultant at this site. If you have any questions, please do not hesitate to contact us at (864) 288-1265.

Sincerely,
BUNNELL-LAMMONS ENGINEERING, INC.


Andrew W. Alexander, P.G., RSM
Consultant Hydrogeologist


Larry A. Simonson, P.E.
Senior Engineer

Attachments: Contract Terms and Conditions

January 12, 2023

Mr. Chris Stahl, Director
Solid Waste Department
Macon County
109 Sierra Drive
Franklin, North Carolina 28734

RE: Proposal for Permit Modification
Phase 3 Cell 1
Macon County MSW Landfill
Macon County, North Carolina

Dear Mr. Stahl,

Thank you for meeting with us on September 6, 2022, to discuss the operation of Phase 3 Cell 1. During the recent remaining capacity analysis, we determined that at the present waste disposal rate and in-place waste density, the Phase 3 Cell 1 waste area has approximately two years of waste capacity until May 2024. Many factors go into determining remaining life of a waste area including calculating the actual volume from the recent topographic survey to the permitted final grades for the cell, the projected tonnage of waste that the County will receive, and the projected waste in-place density (how many tons of waste are being placed in a volume of air space). The County has experienced an above-average increase in their annual disposal rate and the in place waste density in Phase 3 Cell 1 has not reached the historic level previously realized in Phase 2.

Based on our meeting and the reduced remaining life in Phase 3 Cell 1, we recommend that the County request a modification in the current Permit to Operate to maximize the available waste volume in Phase 3 Cell 1. We propose to perform the modification to the existing permit by preparing documentation to revise the currently permitted final grades in Phase 3 Cell 1 to allow additional waste capacity. In addition to the scope of services for McGill Associates, the County will need to enter a separate contract with Bunnell-Lammons Engineering, BLE, to perform a geotechnical stability evaluation of the proposed modifications.

SCOPE OF SERVICES

Permit to Operate Modification

1. Utilize updated topographic survey (from May 20, 2022) of the existing Phase 3 Cell 1 waste area for use as base map for the permit modifications.
2. Prepare the permit modification application package for Phase 3 Cell 1. McGill Associates will prepare and submit documentation, as outlined in Rule .1617, for the modification to the permit for the revisions to the final grades for Phase 3 Cell 1. The following tasks and/or documents will be provided in the application for a modification to the permit:
 - a. Prepare site plans and miscellaneous details to show proposed improvements including final grades, drainage features, access roads, etc.

- b. Update Facility Plan report in accordance with Rule .1619.
 - c. Update Engineering Plan report in accordance with Rule .1620.
 - d. Update Operations Plan report in accordance with Rule .1625.
5. Attend one (1) review meeting with NCDEQ.
 6. Address comments from the NCDEQ necessary to secure a modification to the permit.

BASIS OF COMPENSATION

We propose to perform the above outlined scope of work for the following fees:

Vertical Expansion (lump sum)	\$14,500.00
-------------------------------	-------------

ASSUMPTIONS

Our fees above are based on the following assumptions:

1. We have assumed that the proposed project will not require the preparation of an Environmental Impact Statement in accordance with State Environmental Policy Act (SEPA) and therefore our fee does not include the cost for preparation.
2. In accordance with NC General Statutes Chapter 130A Article 9 Solid Waste Management, a substantial amendment may require an evaluation regarding Environmental Justice. We have not included this evaluation in our scope of services, but we can offer these services if NCDEQ makes these tasks a requirement.
3. In accordance with NC General Statutes Chapter 130A Article 9 Solid Waste Management, a substantial amendment may require a Traffic Study to evaluate the impact of the proposed amendment on local traffic. We have not included a traffic study in our scope at this time, but we can offer these services if NCDEQ makes these tasks a requirement.
4. Permit modifications for other activities outside of the Phase 3 Cell 1 would be considered additional services.
5. Our fees do not include geotechnical borings or evaluation.
6. All permit fees will be paid directly by the County.
7. It is assumed that the development of the vertical expansion will not impact any streams or wetlands and therefore 404/401 permits are not required.
8. Fee for surveying during operation will be paid directly by the Owner.

9. Attendance at meetings not listed in the above scope of services shall be billed in accordance with the attached Basic Fee Schedule.
10. Services for tasks other than those specifically detailed above shall be considered additional services and billed in accordance with the attached Basic Fee Schedule.

We appreciate your consideration for our services and look forward to working with you. If the above is acceptable to you, please sign and return one (1) copy of the attached Consulting Services Agreement to us. Please do not hesitate to contact me if you have any questions or need additional information.

Sincerely,
McGILL ASSOCIATES, P.A.



MARK D. CATHEY, PE
Vice President / Regional Manager

Attachments: Consulting Services Agreement
Basic Fee Schedule

CC: Scott Burwell, PE, McGill Associates, P.A. (via email)

P:\2020\20.00707-MaconCoNC-Cell 2 Closure\Admin\Contracts\Additional Services and New Proposals\23-0112-Macon County Phase 3 Cell 1 Permit Modification Proposal.docx



**BUNNELL
LAMMONS
ENGINEERING**

January 12, 2023

Macon County Solid Waste Management Department
109 Sierra Drive
Franklin, NC 28734

Attention: Mr. M. Chris Stahl
Director

Subject: **2023 Contract for Geotechnical Engineering Services
Interim Waste Slope Stability of Phase 3 Cell 1**
Macon County Landfill
Franklin, North Carolina
Permit No. 5703-MSWLF-1992
BLE Project No. J23-1101-25

Dear Mr. Stahl:

Bunnell-Lammons Engineering, Inc. (BLE) is pleased to present this contract to provide Geotechnical Engineering design support services for the Phase 3 Cell 1 interim waste slope at the Macon County Landfill. Included herein is a brief description of the background project information, a general description of our contract scope of services with related fee estimate, and authorization information.

PROJECT INFORMATION

The project information below was obtained from a request for proposal by McGill Associates (McGill) during a teleconference with McGill on August 18 and 22, 2022. Additional information was obtained from McGill via email, from BLE's project records, and from documents downloaded from the NCDWM portal.

Macon County owns and operates a recycling center and solid waste disposal facility at 1448 Lakeside Drive in Franklin, North Carolina. The facility includes a Subtitle D municipal solid waste (MSW) landfill, convenience center, waste treatment and processing facility, material recycling facility, and an environmental education center.

The MSW facility includes two (2) inactive waste units [Phase 1 (6.6 acres) and Phase 2 (14.2 acres)] and one (1) active waste unit Phase 3 (22 acres). Phase 3 Cell 1 has been constructed and is currently being filled. The final waste slopes of Phase 3 Cell 1 are permitted for a 3:1 H:V slope. Macon County is planning to maximize the waste footprint within Cell 1 by constructing interim waste slopes on the north and west sides to a temporary 2:1 H:V slope. McGill requested that BLE prepare this proposal to provide the geotechnical support services to evaluate slope stability of the planned interim waste slopes.



PROPOSED SCOPE OF SERVICES

McGill will be designing the interim waste slope grades of Phase 3 Cell 1 and will require geotechnical engineering support services provided by BLE. Those geotechnical services will include the following:

- Global Stability of the proposed interim waste slopes constructed to a 2:1 H:V inclination, and associated structural fill or subgrade slopes. Stability analyses is to be performed using static models for evaluation. The analysis will target an acceptable minimum factor of safety based on North Carolina requirements and geotechnical standards of practice.
- Engineering consultation related to landfill gas and leachate control and collection related to interim waste slope stability.
- Deliverables may include a written report, drawings , and/or consultations as needed to support a modification to the permit for Phase 3 Cell 1.

FEE ESTIMATE

BLE's fee for the proposed services will be a lump sum of **\$12,100**. Invoices will be issued monthly on a percent complete basis.

AUTHORIZATION


As our written authorization for the above scope of services, please execute the attached acceptance sheet and return the acceptance copy of this contract to BLE.


Any exceptions to this contract or special requirements not covered in the contract should be attached to the returned acceptance copy for the mutual consideration of both parties. Please note that the Terms and Conditions are a part of this contract. Any Purchase Order issued to authorize this project should reference this document (J23-1101-25).

CLOSING

We appreciate the opportunity to serve as your hydrogeological, geotechnical, and CQA consultant at this site. If you have any questions, please do not hesitate to contact us at (864) 288-1265.

Sincerely,
BUNNELL-LAMMONS ENGINEERING, INC.


Andrew W. Alexander, P.G., RSM
Consultant Hydrogeologist


Larry A. Simonson, P.E.
Senior Engineer

Attachments: Contract Terms and Conditions

BID TALLY SHEET

Macon County Solid Waste RFB No. 604712-03

2 Aluminum Unloader Trash Trailers

Issue Date: January 25, 2023

Bid Opening Date: February 1, 2023; 4:00ppm

Specification	Bidder #1		Bidder #2		Bidder #3
	Pinnacle Trailer Sales, Inc	Genesis	Mac Waste Trailer, Inc	Genesis	
Model	Genesis	Y	Genesis	Y	
Length	48-foot	Y	48-foot	Y	
Width	102"	Y	102"	Y	
Height	100"	Y	100"	Y	
Capacity	120 cubic feet	Y	120 cubic feet	Y	
Suspension	Spring Ride	Y	Spring Ride	Y	
Axle	Tandem	Y	Tandem	Y	
Floor	Hallco	V*	Keith	Y	
Tarp System	Manual	Y	Manual	Y	
Wheels	11R24.5	V**	11R22.5	Y	

Bid Price (Each)	\$95,100.00	@2	\$96,834.00	@2	
Delivery	\$1,500.00	@2	\$1,950.00	@2	
Total	\$193,200.00		\$197,568.00		

Lead Time:	3-4 Weeks	3-4 Months
-------------------	------------------	-------------------

* Verified Hallco walking floors and Keith walking floors built to same specifications. MCS 2/3/2023
 Alternate manufacturer allowed in specifications.

** Verified that wheels can be changed out to 11R22.5: MCS 2/3/2023

STATE OF NORTH CAROLINA
COUNTY OF MACON

**RESOLUTION OF THE MACON COUNTY BOARD OF COUNTY COMMISSIONERS
DECLARING PROPERTY TO BE SURPLUS AND APPROVING A ONE YEAR LEASE
OF THE SAME BY MACON COUNTY TO AG1, LLC.**

THAT WHEREAS, Macon County owns certain real property being described in the Lease to AG1, LLC, a North Carolina Limited Liability Company, a copy of which is attached hereto; and

WHEREAS, Macon County does not presently have a use for the same; and

WHEREAS, Macon County desires to declare the same to be surplus and authorize the entry of the Lease to AG1, LLC, a North Carolina Limited Liability Company, a copy of which is attached hereto, for the period of one year from February 14, 2023; and

WHEREAS, pursuant to N.C. Gen. Stat. § 160A-272, Macon County is authorized to enter into the Lease to AG1, LLC, a North Carolina Limited Liability Company, a copy of which is attached hereto, upon the passing of a Resolution authorizing the same.

NOW THEREFORE, upon Motion of Commissioner _____, seconded by Commissioner _____, and duly approved, be it hereby resolved by the Macon County Board of County Commissioners as follows:

RESOLVED, that Macon County will not have a need for the real property described in the Lease to AG1, LLC, a North Carolina Limited Liability Company, a copy of which is attached hereto and incorporated herein by reference for and during the term of such lease and does hereby declare the same to be surplus property; and

RESOLVED, that Macon County does hereby authorize the entry into the Lease to AG1, LLC, a North Carolina Limited Liability Company, a copy of which is attached hereto and incorporated herein by reference, for the period of one year from February 14, 2023, through February 13, 2024; and

RESOLVED, that Derek Roland, Macon County Manager, is hereby authorized and directed to fill in any blanks upon the same and execute said Lease to AG1, LLC., a North Carolina Limited Liability Company, on behalf of Macon County.

Adopted at the February 14, 2023, Regular Meeting of the Macon County Board of Commissioners.

Paul Higdon, Chairman, Macon County Board of
County Commissioners

ATTEST:

Derek Roland, Macon County Manager
and Clerk to the Board

(Official Seal)

NORTH CAROLINA
MACON COUNTY

LEASE TO AG1, LLC,
A NORTH CAROLINA LIMITED LIABILITY COMPANY,
FROM MACON COUNTY

This lease is made this 14th day of February, 2023, by and between MACON COUNTY, a body corporate and politic organized and existing under the laws of the State of North Carolina, hereinafter called the "Lessor," and AG1, LLC, a North Carolina Limited Liability Company, hereinafter called the "Tenant."

WITNESSETH:

That, subject to the terms and conditions hereinafter set forth, the Landlord does hereby demise and let and the Tenant does hereby rent and hire from the Landlord, those certain premises (hereinafter referred to as the "Premises") located at the Macon County Business Development Center and more particularly shown in yellow and blue on Exhibit A attached hereto and incorporated herein as limited hereinafter.

(1) Premises. Lessor leases unto the Tenant, and the Tenant accepts upon the full terms and conditions of this lease, that certain space located in the Macon County Business Development Center at the Macon County Industrial Park near Franklin, NC, as specifically shown in yellow and blue on the drawing of the floor plan of the Business Development Center which is attached hereto as Exhibit A and incorporated herein by reference as limited hereinafter. The space designated on the drawing attached hereto as Exhibit A in the color yellow is leased unto the Tenant for Tenant's exclusive use. The spaces outlined in blue and designated on the drawing as the Men's and Women's Restrooms, Lounge, Janitor's Closet, Corridors, Loading Dock, Halls and Waiting Room may be used by Tenant for Tenant's non-exclusive use in common with any other tenants in the Business Development Center and Lessor, together with such portion of the premises as is reasonably necessary for access, parking and use of the leased premises.

(2) Term. Subject to the terms below, this lease shall commence February 14, 2023, and shall continue for a term expiring February 13, 2024. **THAT NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, LESSOR MAY END THIS LEASE UPON 30 DAYS NOTICE TO TENANT WITHOUT LEGAL CONSEQUENCE.**

(3) Rent. The Macon County Business Development Center is owned by Macon County as a small business incubator to promote economic development and the growth of jobs in Macon County. The lease of the premises to Tenant is in furtherance of that policy. The monthly rent for the aforementioned space is \$1,840.00 per month. Rent is due and payable on the 1st day of each month in advance.

- (4) *Use of Premises.* The leased premises shall only be used by Tenant for producing, packaging, and distributing lawful Industrial Hemp, lawful wholesale flower material and lawful CBD oil. No growing of plants shall occur upon the leased premises. Notwithstanding anything to the contrary contained herein, Tenant must at all times comply with all Federal, State and Local laws, statutes regulations and rules concerning the growth, manufacture, packaging and distribution of lawful Industrial Hemp and related products, including, but not limited to lawful CBD oil. Nothing contained in this Lease shall be construed to authorize Tenant to conduct any illegal activities whatsoever upon the leased premises and all illegal activities may not occur upon the leased premises and are hereby expressly prohibited by the terms of this Lease.
- (5) *No Assignment.* This lease shall not be assigned by Tenant nor shall Tenant sublet the leased premises or any portion thereof.
- (6) *Tenant's Responsibilities for Repairs.* Tenant agrees to accept the premises in their present condition and to maintain the interior components of the portion of the premises leased to Tenant in a good state of repair during the term of this lease. Interior components shall include the floors, walls, ceilings, electrical components, lighting fixtures, plumbing, and plumbing fixtures. Tenant shall be responsible for interior repairs in the portions of the premises leased to it exclusively and in common with other tenants. If other space in the Center is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. At termination, Tenant shall surrender the premises to the Lessor in as good condition as they now are, except for ordinary wear and tear incident to the use of the premises.
- (7) *Lessor's Responsibilities for Repairs.* Lessor shall make all necessary repairs to the exterior of the premises, including the parking and driveway areas, exterior walls, windows, and roof. In the event the premises or any part thereof are substantially damaged by fire or other casualty to the extent that necessary repairs will exceed twenty percent of the value of the building, the parties agree that Lessor shall have no obligation to make the repairs and Lessor may elect to either make the necessary repairs or to terminate the lease.
- (8) *Maintenance.* Tenant shall be solely responsible for all routine and recurring maintenance, including cleaning, trash removal and painting of the interior portion of the premises leased to it exclusively and the portion of the premises leased to is as common area with other tenants. If other space is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. Lessor shall continue to maintain the exterior premises including the parking areas, driveways, and landscaping/mowing.
- (9) *Abatement of Nuisances and Appearance.* Tenant shall comply with all laws, rules, and regulations of any governmental jurisdiction applicable to the leased premises and shall take all measures necessary to prevent or abate nuisances or other grievances arising out of the manner of the occupancy of the premises for its business purposes. Tenant shall further maintain the appearance of the premises in manner that is aesthetically pleasing and consistent with other business users in the neighborhood and shall not accumulate trash or debris nor display merchandise on the premises.

- (10) *Utilities.* Lessee shall be responsible for furnishing its utilities for Unit D shown on Exhibit A attached hereto. Lessor will provide utilities for the balance of the leased premises.
- (11) *Alterations.* Tenant shall not make any alterations, additions, or improvements to the premises without first obtaining written permission from the Lessor and any such alterations, additions or improvements which are permitted shall inure to the benefit of the Lessor upon expiration of the lease and surrender of the premises by the Tenant.
- (12) *Indemnification.* Tenant shall indemnify Lessor and hold it harmless from and against any and all claims, actions, damages, liability and expense in connection with the loss of life, personal injury or damage to property occurring in or about, or arising out of, the leased premises, or occasioned wholly or in part by any act or omission of Tenant, its agents, licensees, concessionaires, customers or employees. In the event Lessor shall be made a party to any litigation, commenced by or against Tenant, its agents, licensees, concessionaires, customers, or employees, then Tenant shall protect and hold Lessor harmless and shall pay all costs, expenses and reasonable attorneys' fees included or paid by Lessor in connection with such litigation.
- (13) *Environmental Matters.* With respect to any pollutants, contaminants, chemicals, or industrial, toxic or hazardous substance or material defined as such in, or for purposes of, all applicable environmental laws, rules, regulations and ordinances now or hereafter in effect ("Environmental Laws"), including without limitation, any waste constituents coming within the definition or list of hazardous substances in 40 C.F.R. §§ 261.1 through 261.33 ("Hazardous Material"), the Tenant represents, warrants and covenants that it will indemnify and hold Lessor harmless from and against any and all losses, liabilities, damages, injuries, interest, deficiencies, fines, penalties, costs, expenses, attorneys' fees, disbursements, and costs of investigation and clean-up, including without limitation, claims, suits, and proceedings by federal, state, or local government authorities with respect to, or as a direct or indirect result of (i) the presence on or under, or the escape, seepage, leakage, spillage, discharge, emission, discharging or releasing from, the property of any Hazardous Material, if such occurs during the term of the lease, (ii) any other environmental pollution, including without limitation, any contaminant, waste, irritant or pollutant, discharged into or otherwise contained in the environment at or adjacent to the property if such occurs during the term of the lease, (iii) non-compliance relating to the Tenant's business or the property with any Environmental Law or any other federal, state or local statute, law, ordinance, rule, regulation, order or decree, or (iv) the inaccuracy, misrepresentation or violation or default of or under any matter set forth in this section unless any such loss, liability, damage, injury or the like is directly caused by negligent acts of the Lessor. In addition, the Tenant shall at all times keep on file with the Macon County Fire Marshall a list of any of the materials, substances, or chemicals described in this paragraph and stored or kept on the leased premises.
- (14) *Incidents of Default.* Each and every term of this lease is a material part of this lease and continuation of the lease is conditioned on the parties' adherence to its terms. The breach or threatened breach of any of the lease terms by the Tenant shall be deemed an incident of default. A declaration of insolvency or the filing of a bankruptcy by the Tenant shall also be deemed an incident of default. In the event Tenant defaults as defined in paragraph, Lessor may declare the

lease terminated and retake possession of the premises upon allowing Tenant a reasonable time to vacate the premises and remove its personal property from the premises.

In testimony whereof, the parties have signed this lease on the date first written above in duplicate originals, one of which is retained by each of the parties.

COUNTY OF MACON

By: _____
Macon County Manager

AG1, LLC, a North Carolina
Limited Liability Company

By: _____
President

STATE OF NORTH CAROLINA
COUNTY OF MACON

LEASE FROM MACON COUNTY
to
MACON COUNTY BOARD OF EDUCATION

This lease is made this ___ day of February 2023, by and between MACON COUNTY, a body corporate and politic organized and existing under the laws of the State of North Carolina, hereinafter called the "Lessor," and MACON COUNTY BOARD OF EDUCATION, hereinafter called the "Tenant."

WITNESSETH:

That, subject to the terms and conditions hereinafter set forth, the *Lessor* does hereby demise and let and the *Tenant* does hereby rent and hire from the Lessor, those certain premises (hereinafter referred to as the "Premises") known as Units D and E, Macon County Business Development Center, 185 Industrial Park Rd, Franklin, NC 28734 and more particularly depicted on Exhibit A attached hereto and incorporated by reference.

(1) *Premises.* Lessor leases unto the Tenant, and the Tenant accepts upon the full terms and conditions of this lease, that certain space known as Units D and E, Macon County Business Development Center located at the Macon County Industrial Park, 185 Industrial Park Rd, Franklin, NC, 28734, said units being more particularly highlighted on the attached drawing of the floor plan of the Business Development Center attached hereto as Exhibit A and incorporated by reference. Tenant shall further have the non-exclusive right to use, along with the rights of other tenants within the Development Center, those certain common areas as the Men's and Women's Restrooms, Lounge, Janitor's Closet, Corridors, Loading Dock, Halls and Waiting Room, the same being highlighted in blue on the attached Exhibit A, together with such portion of the premises as is reasonably necessary for access, parking and use of the leased premises.

(2) *Term.* Subject to the terms below, this lease shall commence February 14th, 2023, and shall continue for a period of one (1) year. NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, LESSOR, AT LESSOR'S SOLE DISCRETION, MAY TERMINATE THIS LEASE UPON 30 DAYS NOTICE TO TENANT WITHOUT LEGAL CONSEQUENCE.

(3) *Rent.* The Macon County Business Development Center is owned by Macon County as a small business incubator to promote economic development and the growth of jobs in Macon County. The lease of the premises to Tenant is in furtherance of that policy given that the Macon County Board of Education does hereby agree to and shall use the leased premises for Science, Technology, Engineering and Mathematics, hereinafter "STEM" educational purpose during the term of this Lease. The parties hereto recognize and agree that the STEM program helps equip

students in problem solving and education to ready students to be gainfully employed and thereby promotes economic development and the growth of jobs in Macon County. The payment of monthly rent for the aforementioned space is waived by the County and the agreement of the Macon County Board of Education to use the lease premises only for STEM educational purposes during the term of the Lease shall constitute the consideration for this Lease

(4) *Use of Premises.* The leased premises shall only be used by Tenant for Macon County STEM educational purposes. Further, there shall be no use of the leased premises by students participating in the STEM educational program without appropriate and adequate adult Macon County School Personnel being present upon the leased premises at all times and appropriately supervising the students participating in the STEM educational program. The students participating in the STEM educational program shall at no time interfere with the activities and business of other tenants in the Business Development Center.

(5) *No Assignment.* This lease shall not be assigned by Tenant nor shall Tenant sublet the leased premises or any portion thereof.

(6) *Tenant's Responsibilities for Repairs.* Tenant agrees to accept the premises in their present condition and to maintain the interior components of the portion of the premises leased to Tenant in a good state of repair during the term of this lease. Interior components shall include the floors, walls, ceilings, electrical components, lighting fixtures, plumbing and plumbing fixtures. Tenant shall be responsible for interior repairs in the portions of the premises leased to it exclusively and in common with other tenants. If other space in the Center is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. At termination, Tenant shall surrender the premises to the Lessor in as good condition as they now are, except for ordinary wear and tear incident to the use of the premises. Lessor makes no warranty whatsoever concerning the adequacy of the leased premises for use by Tenant for STEM educational purposes.

(7) *Lessor's Responsibilities for Repairs.* Lessor shall make all necessary repairs to the exterior of the premises, including the parking and driveway areas, exterior walls, windows and roof. In the event the premises or any part thereof are substantially damaged by fire or other casualty to the extent that necessary repairs will exceed twenty percent of the value of the building, the parties agree that Lessor shall have no obligation to make the repairs and Lessor may elect to either make the necessary repairs or to terminate the lease.

(8) *Maintenance.* Tenant shall be solely responsible for all routine and recurring maintenance, including cleaning, trash removal and painting of the interior portion of the premises leased to it exclusively and the portion of the premises leased to is as common area with other tenants. If other space is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. Lessor shall continue to maintain the exterior premises including the parking areas, driveways and landscaping/mowing.

(9) *Abatement of Nuisances and Appearance.* Tenant shall comply with all laws, rules and regulations of any governmental jurisdiction applicable to the leased premises and shall take all measures necessary to prevent or abate nuisances or other grievances arising out of the manner of the occupancy of the premises for its business purposes. Tenant shall further maintain the appearance of the premises in manner that is aesthetically pleasing and consistent with other business users in the neighborhood and shall not accumulate trash or debris nor display merchandise on the premises.

(10) *Utilities.* Lessee shall be responsible for furnishing its utilities for Unit D and E shown on Exhibit A attached hereto. Lessor will provide utilities for the balance of the leased premises.

(11) *Alterations.* Tenant shall not make any alterations, additions or improvements to the premises without first obtaining written permission from the Lessor and any such alterations, additions or improvements which are permitted shall inure to the benefit of the Lessor upon expiration of the lease and surrender of the premises by the Tenant.

(12) *Indemnification.* Tenant shall indemnify Lessor and hold it harmless from and against any and all claims, actions, damages, liability and expense in connection with the loss of life, personal injury or damage to property occurring in or about, or arising out of, the leased premises, or occasioned wholly or in part by any act or omission of Tenant, its agents, licensees, concessionaires, customers or employees. In the event Lessor shall be made a party to any litigation, commenced by or against Tenant, its agents, licensees, concessionaires, customers or employees, then Tenant shall protect and hold Lessor harmless and shall pay all costs, expenses and reasonable attorneys' fees included or paid by Lessor in connection with such litigation.

(13) *Environmental Matters.* With respect to any pollutants, contaminants, chemicals, or industrial, toxic or hazardous substance or material defined as such in, or for purposes of, all applicable environmental laws, rules, regulations and ordinances now or hereafter in effect ("Environmental Laws"), including without limitation, any waste constituents coming within the definition or list of hazardous substances in 40 C.F.R. §§ 261.1 through 261.33 ("Hazardous Material"), the Tenant represents, warrants and covenants that it will indemnify and hold Lessor harmless from and against any and all losses, liabilities, damages, injuries, interest, deficiencies, fines, penalties, costs, expenses, attorneys' fees, disbursements, and costs of investigation and clean-up, including without limitation, claims, suits, and proceedings by federal, state, or local government authorities with respect to, or as a direct or indirect result of (i) the presence on or under, or the escape, seepage, leakage, spillage, discharge, emission, discharging or releasing from, the property of any Hazardous Material, if such occurs during the term of the lease, (ii) any other environmental pollution, including without limitation, any contaminant, waste, irritant or pollutant, discharged into or otherwise contained in the environment at or adjacent to the property if such occurs during the term of the lease, (iii) non-compliance relating to the Tenant's business or the property with any Environmental Law or any other federal, state or local statute, law, ordinance, rule, regulation, order or decree, or (iv) the inaccuracy, misrepresentation or violation or default of or under any matter set forth in this section unless any such loss, liability, damage, injury or the

like is directly caused by negligent acts of the Lessor. In addition, the Tenant shall at all times keep on file with the Macon County Fire Marshall a list of any of the materials, substances, or chemicals described in this paragraph and stored or kept on the leased premises.

(14) *Incidents of Default.* Each and every term of this lease is a material part of this lease and continuation of the lease is conditioned on the parties' adherence to its terms. The breach or threatened breach of any of the lease terms by the Tenant shall be deemed an incident of default. A declaration of insolvency or the filing of a petition of bankruptcy by the Tenant shall also be deemed an incident of default. In the event Tenant defaults as defined in this paragraph, Lessor may declare the lease terminated and retake possession of the premises upon allowing Tenant a reasonable time to vacate the premises and remove its personal property from the premises.

In testimony whereof, the parties have signed this lease on the date first written above in duplicate originals, one of which is retained by each of the parties.

COUNTY OF MACON

By: _____
Macon County Manager

Macon County Board of Education

By: _____

STATE OF NORTH CAROLINA
COUNTY OF MACON

**RESOLUTION OF THE MACON COUNTY BOARD OF COUNTY COMMISSIONERS
DECLARING PROPERTY TO BE SURPLUS AND APPROVING A ONE YEAR LEASE
OF THE SAME BY MACON COUNTY TO TECO SSL INC, A TENNESSEE BUSINESS
CORPORATION.**

THAT WHEREAS, Macon County owns certain real property being described in the Lease to TECO SSL INC., a Tennessee Business Corporation, a copy of which is attached hereto; and

WHEREAS, Macon County does not presently have a use for the same; and

WHEREAS, Macon County desires to declare the same to be surplus and authorize the entry of the Lease to TECO SSL INC., a Tennessee Business Corporation, a copy of which is attached hereto, for the period of one year from February 14, 2023; and

WHEREAS, pursuant to N.C. Gen. Stat. § 160A-272, Macon County is authorized to enter into the Lease to TECO SSL INC., a Tennessee Business Corporation, a copy of which is attached hereto, upon the passing of a Resolution authorizing the same.

NOW THEREFORE, upon Motion of Commissioner _____, seconded by Commissioner _____, and duly approved, be it hereby resolved by the Macon County Board of County Commissioners as follows:

RESOLVED, that Macon County will not have a need for the real property described in the Lease to TECO SSL INC., a Tennessee Business Corporation, a copy of which is attached hereto and incorporated herein by reference for and during the term of such lease and does hereby declare the same to be surplus property; and

RESOLVED, that Macon County does hereby authorize the entry into the Lease to TECO SSL INC., a Tennessee Business Corporation, a copy of which is attached hereto and incorporated herein by reference, for the period of one year from February 14, 2023, through the end of February 13, 2024; and

RESOLVED, that Derek Roland, Macon County Manager, is hereby authorized and directed to fill in any blanks upon the same and execute said Lease to TECO SSL INC., a Tennessee Business Corporation, on behalf of Macon County.

Adopted at the February 14, 2023, Regular Meeting of the Macon County Board of Commissioners.

Paul Higdon, Chairman, Macon County Board of
County Commissioners

ATTEST:

Derek Roland, Macon County Manager
and Clerk to the Board

(Official Seal)

**NORTH CAROLINA
MACON COUNTY**

**LEASE TO TECO SSL INC.,
A TENNESSEE BUSINESS CORPORATION,
FROM MACON COUNTY**

This lease is made this 14th day of February, 2023, by and between MACON COUNTY, a body corporate and politic organized and existing under the laws of the State of North Carolina, hereinafter called the "Lessor," and TECO SSL INC., a Tennessee Business Corporation, hereinafter called the "Tenant."

WITNESSETH:

That, subject to the terms and conditions hereinafter set forth, the Landlord does hereby demise and let and the Tenant does hereby rent and hire from the Landlord, those certain premises (hereinafter referred to as the "Premises") located at the Macon County Business Development Center and more particularly shown in yellow and blue on Exhibit A attached hereto and incorporated herein as limited hereinafter.

(1) Premises. Lessor leases unto the Tenant, and the Tenant accepts upon the full terms and conditions of this lease, that certain space located in the Macon County Business Development Center at the Macon County Industrial Park near Franklin, NC, as specifically shown in yellow and blue on the drawing of the floor plan of the Business Development Center which is attached hereto as Exhibit A and incorporated herein by reference as limited hereinafter. The space designated on the drawing attached hereto as Exhibit A in the color yellow is leased unto the Tenant for Tenant's exclusive use. The spaces outlined in blue and designated on the drawing as the Men's and Women's Restrooms, Lounge, Janitor's Closet, Corridors, Loading Dock, Halls and Waiting Room may be used by Tenant for Tenant's non-exclusive use in common with any other tenants in the Business Development Center and Lessor, together with such portion of the premises as is reasonably necessary for access, parking and use of the leased premises.

(2) Term. Subject to the terms below, this lease shall commence February 14, 2023, and shall continue for a term expiring at the end of February 13, 2024. **THAT NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, LESSOR MAY END THIS LEASE UPON 30 DAYS NOTICE TO TENANT WITHOUT LEGAL CONSEQUENCE.**

(3) Rent. The Macon County Business Development Center is owned by Macon County as a small business incubator to promote economic development and the growth of jobs in Macon County. The lease of the premises to Tenant is in furtherance of that policy. The monthly rent for the aforementioned space is \$1,218.00 per month. Rent is due and payable on the 14th day of each month in advance.

(4) *Use of Premises.* The leased premises shall only be used by Tenant for a business that does Design & Manufacture LED Paint Inspection Lighting Systems for OEM Automotive Manufacturers such as TESLA, TOYOTA, FORD etc.

(5) *No Assignment.* This lease shall not be assigned by Tenant nor shall Tenant sublet the leased premises or any portion thereof.

(6) *Tenant's Responsibilities for Repairs.* Tenant agrees to accept the premises in their present condition and to maintain the interior components of the portion of the premises leased to Tenant in a good state of repair during the term of this lease. Interior components shall include the floors, walls, ceilings, electrical components, lighting fixtures, plumbing and plumbing fixtures. Tenant shall be responsible for interior repairs in the portions of the premises leased to it exclusively and in common with other tenants. If other space in the Center is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. At termination, Tenant shall surrender the premises to the Lessor in as good condition as they now are, except for ordinary wear and tear incident to the use of the premises.

(7) *Lessor's Responsibilities for Repairs.* Lessor shall make all necessary repairs to the exterior of the premises, including the parking and driveway areas, exterior walls, windows and roof. In the event the premises or any part thereof are substantially damaged by fire or other casualty to the extent that necessary repairs will exceed twenty percent of the value of the building, the parties agree that Lessor shall have no obligation to make the repairs and Lessor may elect to either make the necessary repairs or to terminate the lease.

(8) *Maintenance.* Tenant shall be solely responsible for all routine and recurring maintenance, including cleaning, trash removal and painting of the interior portion of the premises leased to it exclusively and the portion of the premises leased to is as common area with other tenants. If other space is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. Lessor shall continue to maintain the exterior premises including the parking areas, driveways and landscaping/mowing.

(9) *Abatement of Nuisances and Appearance.* Tenant shall comply with all laws, rules and regulations of any governmental jurisdiction applicable to the leased premises and shall take all measures necessary to prevent or abate nuisances or other grievances arising out of the manner of the occupancy of the premises for its business purposes. Tenant shall further maintain the appearance of the premises in manner that is aesthetically pleasing and consistent with other business users in the neighborhood and shall not accumulate trash or debris nor display merchandise on the premises.

(10) *Utilities.* Lessee shall be responsible for furnishing its utilities for Unit B shown on Exhibit A attached hereto. Lessor will provide utilities for the balance of the leased premises.

(11) Alterations. Tenant shall not make any alterations, additions or improvements to the premises without first obtaining written permission from the Lessor and any such alterations, additions or improvements which are permitted shall inure to the benefit of the Lessor upon expiration of the lease and surrender of the premises by the Tenant.

(12) Indemnification. Tenant shall indemnify Lessor and hold it harmless from and against any and all claims, actions, damages, liability and expense in connection with the loss of life, personal injury or damage to property occurring in or about, or arising out of, the leased premises, or occasioned wholly or in part by any act or omission of Tenant, its agents, licensees, concessionaires, customers or employees. In the event Lessor shall be made a party to any litigation, commenced by or against Tenant, its agents, licensees, concessionaires, customers or employees, then Tenant shall protect and hold Lessor harmless and shall pay all costs, expenses and reasonable attorneys' fees included or paid by Lessor in connection with such litigation.

(13) Environmental Matters. With respect to any pollutants, contaminants, chemicals, or industrial, toxic or hazardous substance or material defined as such in, or for purposes of, all applicable environmental laws, rules, regulations and ordinances now or hereafter in effect ("Environmental Laws"), including without limitation, any waste constituents coming within the definition or list of hazardous substances in 40 C.F.R. §§ 261.1 through 261.33 ("Hazardous Material"), the Tenant represents, warrants and covenants that it will indemnify and hold Lessor harmless from and against any and all losses, liabilities, damages, injuries, interest, deficiencies, fines, penalties, costs, expenses, attorneys' fees, disbursements, and costs of investigation and clean-up, including without limitation, claims, suits, and proceedings by federal, state, or local government authorities with respect to, or as a direct or indirect result of (i) the presence on or under, or the escape, seepage, leakage, spillage, discharge, emission, discharging or releasing from, the property of any Hazardous Material, if such occurs during the term of the lease, (ii) any other environmental pollution, including without limitation, any contaminant, waste, irritant or pollutant, discharged into or otherwise contained in the environment at or adjacent to the property if such occurs during the term of the lease, (iii) non-compliance relating to the Tenant's business or the property with any Environmental Law or any other federal, state or local statute, law, ordinance, rule, regulation, order or decree, or (iv) the inaccuracy, misrepresentation or violation or default of or under any matter set forth in this section unless any such loss, liability, damage, injury or the like is directly caused by negligent acts of the Lessor. In addition, the Tenant shall at all times keep on file with the Macon County Fire Marshall a list of any of the materials, substances, or chemicals described in this paragraph and stored or kept on the leased premises.

(14) Incidents of Default. Each and every term of this lease is a material part of this lease and continuation of the lease is conditioned on the parties' adherence to its terms. The breach or threatened breach of any of the lease terms by the Tenant shall be deemed an incident of default. A declaration of insolvency or the filing of a petition of bankruptcy by the Tenant shall also be deemed an incident of default. In the event Tenant defaults as defined in this paragraph, Lessor may declare the lease terminated and retake possession of the premises upon allowing Tenant a reasonable time to vacate the premises and remove its personal property from the premises.

(15) *E-Verification.* Tenant shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if Tenant utilizes a subcontractor, Tenant shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.

In testimony whereof, the parties have signed this lease on the date first written above in duplicate originals, one of which is retained by each of the parties.

COUNTY OF MACON

By: _____
Macon County Manager

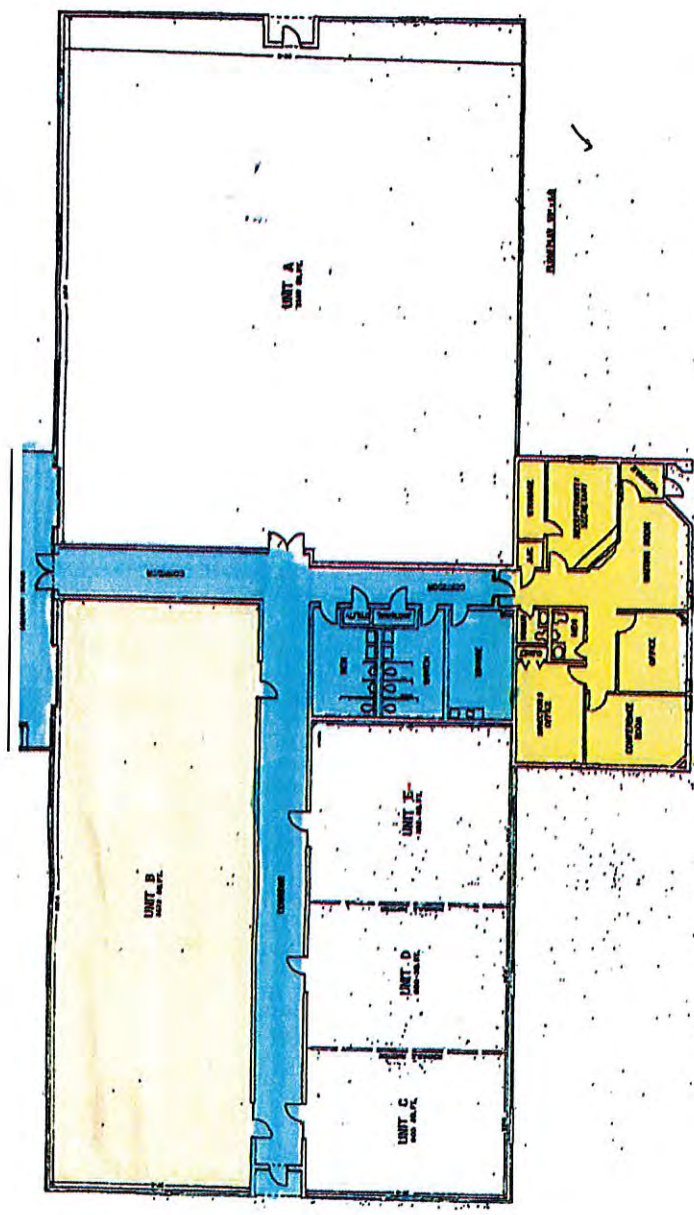
TECO SSL INC.
A Tennessee Business Corporation

By: _____
President

EXHIBIT A

PLANNING DEPARTMENT
MAGGON COUNTY, MISSISSIPPI
1997

LOCATION: MAGGON COUNTY INDUSTRIAL PARK
1000 N. W. 10th St., P.O. Box 100
MAGGON, MISSISSIPPI 39091



MAGGON COUNTY BUSINESS DEVELOPMENT CENTER

STATE OF NORTH CAROLINA
COUNTY OF MACON

**RESOLUTION OF THE MACON COUNTY BOARD OF COUNTY COMMISSIONERS
DECLARING PROPERTY TO BE SURPLUS AND APPROVING A ONE YEAR LEASE
OF THE SAME BY MACON COUNTY TO WATERWHEEL MANUFACTURING A
NORTH CAROLINA BUSINESS CORPORATION.**

— THAT WHEREAS, Macon County owns certain real property being described in the Lease to Waterwheel Manufacturing, Inc, a North Carolina Business Corporation, a copy of which is attached hereto; and

WHEREAS, Macon County does not presently have a use for the same; and

WHEREAS, Macon County desires to declare the same to be surplus and authorize the entry of the Lease to WATERWHEEL MANUFACTURING, INC, a copy of which is attached hereto, for the period of one year from February 14, 2023; and

WHEREAS, pursuant to N.C. Gen. Stat. § 160A-272, Macon County is authorized to enter into the Lease to WATERWHEEL MANUFACTURING, INC, a North Carolina Business Corporation, a copy of which is attached hereto, upon the passing of a Resolution authorizing the same.

NOW THEREFORE, upon Motion of Commissioner _____, seconded by Commissioner _____, and duly approved, be it hereby resolved by the Macon County Board of County Commissioners as follows:

RESOLVED, that Macon County will not have a need for the real property described in the Lease Waterwheel Manufacturing, Inc, a North Carolina Business Corporation, a copy of which is attached hereto and incorporated herein by reference for and during the term of such lease and does hereby declare the same to be surplus property; and

RESOLVED, that Macon County does hereby authorize the entry into the Lease Waterwheel Manufacturing, Inc, a North Carolina Business Corporation, a copy of which is attached hereto and incorporated herein by reference, for the period of one year from February 14, 2021, through February 13, 2024; and

RESOLVED, that Derek Roland, Macon County Manager, is hereby authorized and directed to fill in any blanks upon the same and execute said Lease to Waterwheel Manufacturing, Inc, a North Carolina Business Corporation, on behalf of Macon County.

Adopted at the February 14, 2023 , Regular Meeting of the Macon County Board of Commissioners..

Paul Higdon, Chairman, Macon County Board of
County Commissioners

ATTEST:

Derek Roland, Macon County Manager
and Clerk to the Board

(Official Seal)

**NORTH CAROLINA
MACON COUNTY**

**LEASE TO WATERWHEEL MANUFACTURING
INC, A NORTH CAROLINA BUSINESS
CORPORATION, FROM MACON COUNTY**

This lease is made this 14th day of February, 2023, by and between MACON COUNTY, a body corporate and politic organized and existing under the laws of the State of North Carolina, hereinafter called the "Lessor," and Waterwheel Manufacturing, Inc, a North Carolina Business Corporation, hereinafter called the "Tenant."

WITNESSETH:

That, subject to the terms and conditions hereinafter set forth, the Landlord does hereby demise and let and the Tenant does hereby rent and hire from the Landlord, those certain premises (hereinafter referred to as the "Premises") located at the Macon County Business Development Center and more particularly shown in yellow and blue on Exhibit A attached hereto and incorporated herein as limited hereinafter.

(1) *Premises.* Lessor leases unto the Tenant, and the Tenant accepts upon the full terms and conditions of this lease, that certain space located in the Macon County Business Development Center at the Macon County Industrial Park near Franklin, NC, as specifically shown in yellow and blue on the drawing of the floor plan of the Business Development Center which is attached hereto as Exhibit A and incorporated herein by reference as limited hereinafter. The space designated on the drawing attached hereto as Exhibit A in the color yellow is leased unto the Tenant for Tenant's exclusive use. The spaces outlined in blue and designated on the drawing as the Men's and Women's Restrooms, Lounge, Janitor's Closet, Corridors and Loading Dock may be used by Tenant for Tenant's non-exclusive use in common with any other tenants in the Business Development Center and Lessor, together with such portion of the premises as is reasonably necessary for access, parking and use of the leased premises.

(2) *Term.* Subject to the terms below, this lease shall commence February 14, 2023 and shall continue for a term expiring at the end of February 13, 2024. **THAT NOTWITHSTANDING ANYTHING TO THE CONTRARY CONTAINED HEREIN, LESSOR MAY END THIS LEASE UPON 30 DAYS NOTICE TO TENANT WITHOUT LEGAL CONSEQUENCE.**

(3) *Rent.* The Macon County Business Development Center is owned by Macon County as a small business incubator to promote economic development and the growth of jobs in Macon County. The lease of the premises to Tenant is in furtherance of that policy. The monthly rent for the aforementioned space is \$212.00 per month. Rent is due and payable on the 1st day of each month in advance.

(4) *Use of Premises.* The leased premises shall only be used by Tenant for a business that does Waterwheel Engineering & Design, Marketing and Sales

(5) *No Assignment.* This lease shall not be assigned by Tenant nor shall Tenant sublet the leased premises or any portion thereof.

(6) *Tenant's Responsibilities for Repairs.* Tenant agrees to accept the premises in their present condition and to maintain the interior components of the portion of the premises leased to Tenant in a good state of repair during the term of this lease. Interior components shall include the floors, walls, ceilings, electrical components, lighting fixtures, plumbing and plumbing fixtures. Tenant shall be responsible for interior repairs in the portions of the premises leased to it exclusively and in common with other tenants. If other space in the Center is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. At termination, Tenant shall surrender the premises to the Lessor in as good condition as they now are, except for ordinary wear and tear incident to the use of the premises.

(7) *Lessor's Responsibilities for Repairs.* Lessor shall make all necessary repairs to the exterior of the premises, including the parking and driveway areas, exterior walls, windows and roof. In the event the premises or any part thereof are substantially damaged by fire or other casualty to the extent that necessary repairs will exceed twenty percent of the value of the building, the parties agree that Lessor shall have no obligation to make the repairs and Lessor may elect to either make the necessary repairs or to terminate the lease.

(8) *Maintenance.* Tenant shall be solely responsible for all routine and recurring maintenance, including cleaning, trash removal and painting of the interior portion of the premises leased to it exclusively and the portion of the premises leased to is as common area with other tenants. If other space is leased to existing or additional tenants, the tenants shall establish a procedure by which all tenants using the common area shall share in the cost of such maintenance. Lessor shall continue to maintain the exterior premises including the parking areas, driveways and landscaping/mowing.

(9) *Abatement of Nuisances and Appearance.* Tenant shall comply with all laws, rules and regulations of any governmental jurisdiction applicable to the leased premises and shall take all measures necessary to prevent or abate nuisances or other grievances arising out of the manner of the occupancy of the premises for its business purposes. Tenant shall further maintain the appearance of the premises in manner that is aesthetically pleasing and consistent with other business users in the neighborhood and shall not accumulate trash or debris nor display merchandise on the premises.

(10) *Utilities.* Lessee shall be responsible for furnishing its utilities for Unit C, shown on Exhibit A attached hereto. Lessor will provide utilities for the balance of the leased premises.

(11) Alterations. Tenant shall not make any alterations, additions or improvements to the premises without first obtaining written permission from the Lessor and any such alterations, additions or improvements which are permitted shall inure to the benefit of the Lessor upon expiration of the lease and surrender of the premises by the Tenant.

(12) Indemnification. Tenant shall indemnify Lessor and hold it harmless from and against any and all claims, actions, damages, liability and expense in connection with the loss of life, personal injury or damage to property occurring in or about, or arising out of, the leased premises, or occasioned wholly or in part by any act or omission of Tenant, its agents, licensees, concessionaires, customers or employees. In the event Lessor shall be made a party to any litigation, commenced by or against Tenant, its agents, licensees, concessionaires, customers or employees, then Tenant shall protect and hold Lessor harmless and shall pay all costs, expenses and reasonable attorneys' fees included or paid by Lessor in connection with such litigation.

(13) Environmental Matters. With respect to any pollutants, contaminants, chemicals, or industrial, toxic or hazardous substance or material defined as such in, or for purposes of, all applicable environmental laws, rules, regulations and ordinances now or hereafter in effect ("Environmental Laws"), including without limitation, any waste constituents coming within the definition or list of hazardous substances in 40 C.F.R. §§ 261.1 through 261.33 ("Hazardous Material"), the Tenant represents, warrants and covenants that it will indemnify and hold Lessor harmless from and against any and all losses, liabilities, damages, injuries, interest, deficiencies, fines, penalties, costs, expenses, attorneys' fees, disbursements, and costs of investigation and clean-up, including without limitation, claims, suits, and proceedings by federal, state, or local government authorities with respect to, or as a direct or indirect result of (i) the presence on or under, or the escape, seepage, leakage, spillage, discharge, emission, discharging or releasing from, the property of any Hazardous Material, if such occurs during the term of the lease, (ii) any other environmental pollution, including without limitation, any contaminant, waste, irritant or pollutant, discharged into or otherwise contained in the environment at or adjacent to the property if such occurs during the term of the lease, (iii) non-compliance relating to the Tenant's business or the property with any Environmental Law or any other federal, state or local statute, law, ordinance, rule, regulation, order or decree, or (iv) the inaccuracy, misrepresentation or violation or default of or under any matter set forth in this section unless any such loss, liability, damage, injury or the like is directly caused by negligent acts of the Lessor. In addition, the Tenant shall at all times keep on file with the Macon County Fire Marshall a list of any of the materials, substances, or chemicals described in this paragraph and stored or kept on the leased premises.

(14) Incidents of Default. Each and every term of this lease is a material part of this lease and continuation of the lease is conditioned on the parties' adherence to its terms. The breach or threatened breach of any of the lease terms by the Tenant shall be deemed an incident of default. A declaration of insolvency or the filing of a petition of bankruptcy by the Tenant shall also be deemed an incident of default. In the event Tenant defaults as defined in this paragraph, Lessor may declare the lease terminated and retake possession of the premises upon allowing Tenant a reasonable time to vacate the premises and remove its personal property from the premises.

(15) E-Verification. Tenant shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if Tenant utilizes a subcontractor, Tenant shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.

In testimony whereof, the parties have signed this lease on the date first written above in duplicate originals, one of which is retained by each of the parties.

COUNTY OF MACON

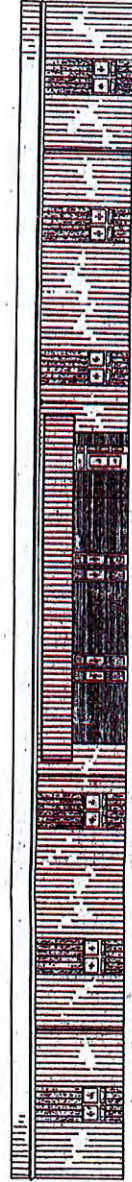
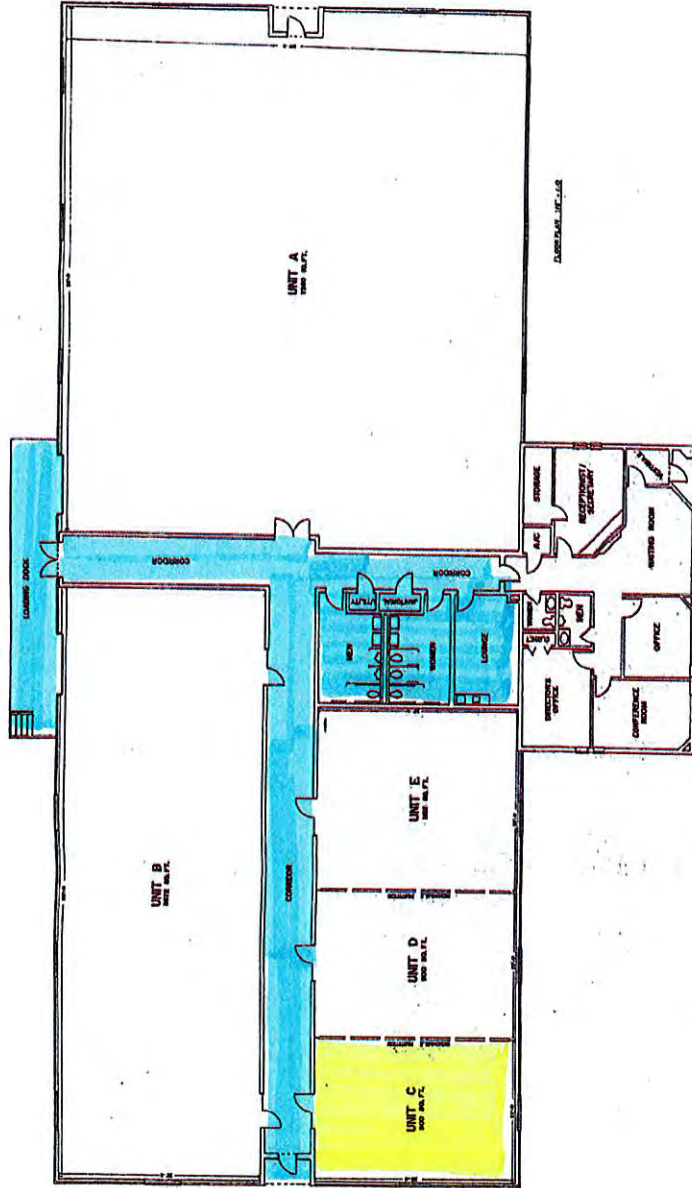
By: _____
Macon County Manager

WATERWHEEL MANUFACTURING, INC
A North Carolina Business Corporation

By: _____
President

COMMERCIAL/INDUSTRIAL DEVELOPMENT
IN THE MACON STREET
INDUSTRIAL DISTRICT
(200) 242-1234

LOCATION: MACON COUNTY INDUSTRIAL PARK
TOTAL FLOOR AREA: 47,500 SQ. FT.
MANUFACTURING FLOOR AREA: 32,000 SQ. FT.



MACON COUNTY BUSINESS DEVELOPMENT CENTER

Other wastes	No	No ^c	No ^c	No ^c	No ^c	No ^c
Groundwater remediation project discharges ^d	Yes	Yes	Yes	Yes	Yes	No
Agriculture ^e	Yes	Yes	Yes	Yes	Yes	Yes
Silviculture ^f	Yes	Yes	Yes	Yes	Yes	Yes
Residential Development ^g	No	Yes	Yes	Yes	Yes	Yes
Non-residential Development	No	Yes	Yes	Yes	Yes	Yes
Nonpoint Source Pollution ^h	Yes	Yes	Yes	Yes	Yes	No
Animal Operations ⁱ	Yes	Yes	Yes	Yes	Yes	No

Notes:

^a Permitted pursuant to 15A NCAC 02B.0104

^b Except non-process industrial discharges are allowed

^c Only allowed if specified in 15A NCAC 02B.0104

^d Where no other practical alternative exists

^e In WS-I watersheds and Critical Areas of WS-II and WS-III watersheds, agricultural activities conducted after 1/1/1993 shall maintain a minimum 10 foot vegetated setback or equivalent control as determined by SWCC along all perennial waters indicated on most recent version of USGS 1:24000 scale (7.5 minute) topographic maps or as determined by local government studies.

^f Subject to Forest Practice Guidelines Related to Water Quality (02 NCAC 60C .0100 to .0209) Effective 4/1/2018

^g See density requirements in 15A NCAC 02B.0624

^h NPS pollution shall not have adverse impact, as defined in 15A NCAC 02H.1002, on use as water supply or any other designated use.

ⁱ Animal operations deemed permitted, as defined in 15A NCAC 02T.0103 and permitted under 15A NCAC 02T.1300.

§156.32. WATERSHED AREAS – DENSITY AND BUILT-UPON LIMITS

(A) *Project Density*. The following maximum allowable project densities and minimum lot sizes shall apply to a project according to the classification of the water supply watershed where it is located, its relative location in the watershed, its project density, and the type of development:

Water Supply Classification	Location in the Watershed	Maximum Allowable Project Density or Minimum Lot Size	
		Density Development	
		Single-Family Detached Residential	Non-residential and all other residential*
WS-I	Not Applicable: Watershed shall remain undeveloped except for the following uses when they cannot be		

	avoided: power transmission lines, restricted access roads, and structures associated with water withdrawal, treatment and distribution of the WS-I water. Built-upon area shall be designed and located to minimize stormwater runoff impact to receiving waters.		
WS-II	CA	1 dwelling unit (du) per 2 acres	6% built-upon area
	BW	1 du per 1 acre	12% built-upon area**
WS-III	CA	1 du per 1 acre	12% built-upon area
	BW	2 du per 1 acre	24% built-upon area**
WS-EQW		2 du per 1 acre	18% built upon area**

* For the purposes of calculating built-upon area, total project area shall include total acreage in the tract on which the project is to be developed.

** SNIA's allowed upon approval by ~~Planning Board~~ Watershed Administrator
 – see Section C below

(B) *Additional Requirements.* In addition to complying with the project density requirements of Paragraph (A) above, projects shall comply with the following:

(1) Vegetated Conveyances. Stormwater runoff from the project shall be released to vegetated areas as dispersed flow or transported by vegetated conveyances to the maximum extent practicable. In determining whether this criteria has been met, the County shall take into account site-specific factors such as topography and site layout as well as protection of water quality. Vegetated conveyances shall be maintained in perpetuity to ensure that they function as designed. Vegetated conveyances that meet the following criteria shall be deemed to satisfy the requirements of this sub-paragraph:

- (a) Side slopes shall be no steeper than 3:1 (horizontal to vertical) unless it is demonstrated to the local government that the soils and vegetation will remain stable in perpetuity based on engineering calculations and on-site soil investigation; and
- (b) The conveyance shall be designed so that it does not erode during the peak flow from the 10-year storm event as demonstrated by engineering calculations.

(2) Curb Outlet Systems. In lieu of vegetated conveyances, projects shall have the option to use curb and gutter with outlets to convey stormwater to grassed swales or vegetated areas. Requirements for these curb outlet systems shall be as follows:

- (a) The curb outlets shall be located such that the swale or vegetated area can carry the peak flow from the 10-year storm and at a non-erosive velocity;
- (b) The longitudinal slope of the swale or vegetated area shall not exceed 5% except where not practical due to physical constraints. In these cases, devices to slow the rate of runoff and encourage infiltration to reduce pollutant delivery shall be provided;
- (c) The swale's cross section shall be trapezoidal with a minimum bottom width of 2 feet;
- (d) The side slopes of the swale or vegetated area shall be no steeper than 3:1 (horizontal to vertical);
- (e) The minimum length of the swale or vegetated area shall be 100 feet; and
- (f) Projects may use treatment swales designed in accordance with 15A NCAC 02H.1061 in lieu of the requirements specified in (a) through (e) above.

(C) Special Nonresidential Intensity Allocations (SNIA).

In WS-II -Balance of Watershed, WS-III -Balance of Watershed and EQW watersheds, non residential uses may occupy 10% of the balance of the watershed, which is outside the critical area, with a 70% built-upon area when approved as a special nonresidential intensity allocation (SNIA). The ~~Planning Board~~ Watershed Administrator is authorized to approve SNIAs consistent with the provisions of this ordinance, and such approved projects shall be awarded on a first come, first serve basis. Projects must minimize built-upon surface area, direct stormwater away from surface waters and incorporate Best Management Practices to minimize water quality impacts. Non-discharging landfills and residuals applications sites are allowed. Recreational vehicle parks shall not be eligible for a SNIA.

Projects shall comply with the requirements set forth in Paragraph (B) above.

Projects that require point source discharges of a kind and nature which require permitting under Federal, State or local laws, ordinances, rules or regulations (now in existence or hereafter enacted) are prohibited in WS-II-BA, WS-III-BA and EQW watersheds.

§156.33 CLUSTER DEVELOPMENT

Clustering development is allowed in all Watershed areas (except WS-I) under the following conditions:

- (A) Minimum lot sizes are not applicable to single family cluster development projects nor recreational vehicle parks; however, the total number of lots shall not exceed the number of lots allowed for single family detached developments in §156.31. Density or built-upon area for the

JOSH STEIN
ATTORNEY GENERAL



February 14, 2023

Dear County Commissioners, Managers, and Attorneys:

I am writing with an important update in our collective fight to address the opioid epidemic and save lives – and a request for you to take action to secure additional opioid settlement funds for your county.

As you know, I helped negotiate the \$26 billion national opioid settlements with the “big three” drug distributors plus Johnson & Johnson (“Wave One Settlements”). These funds began flowing to your county in 2022.

We recently negotiated \$21 billion in new settlements with CVS, Walgreens, Walmart, Allergan and Teva (“Wave Two Settlements”). These Wave Two Settlements have the potential to bring significantly greater resources to your county to address the opioid epidemic. North Carolina’s state and local governments stand to receive more than \$600 million from the Wave Two Settlements – in addition to the more than \$750 million we are already receiving from the Wave One Settlements.

In traveling across North Carolina in recent months, I have learned firsthand about the many innovative programs to address the opioid crisis that counties and municipalities are funding with money from the Wave One Settlements. I am excited about the many new or expanded programs that can be funded with additional resources from the Wave Two Settlements.

As with the Wave One Settlements, **North Carolina will receive its full share of payments from the Wave Two Settlements only if all eligible governments, including your county, sign onto each settlement.** And the defendants will agree to finalize the Wave Two Settlements only if the vast majority of local governments across the nation sign onto them.

In the coming days, your county manager or attorney (or other senior staff your county identified in the course of approving the Wave One Settlements) will receive an email from the national administrator, Rubris. The email from Rubris will invite your county to sign onto each of the five new Wave Two Settlements as well as a supplement to the North Carolina Memorandum of Agreement (“MOA”) on the allocation, use, and reporting of funds from the Wave One settlements.

This supplement to the MOA is called the “Supplemental Agreement for Additional Funds from Additional Settlements of Opioid Litigation” or “SAAF” for short. It provides that the bulk of North Carolina’s money from the Wave Two Settlements will go to counties and municipalities to address the opioid crisis. The SAAF extends the basic terms of the MOA governing the Wave One Settlements to the Wave Two Settlements. Like the MOA, the SAAF has the support of my office, the North Carolina Association of County Commissioners (NCACC), and the North Carolina League of Municipalities (NCLM).

April 18, 2023 is the deadline to sign onto the Wave Two Settlements and the SAAF. To assist you in meeting this deadline, NCACC has created a draft resolution template that your county board may adopt to authorize signing onto the Wave Two Settlements and the SAAF. The draft resolution template is available [HERE](#) on NCACC's Opioid Settlement Assistance website; and a link to the template is also available [HERE](#) on the "Wave Two Settlements" page of DOJ's www.MorePowerfulNC.org website. I encourage your county board to adopt its authorizing resolution as soon as possible so that North Carolina can help build national momentum in support of the Wave Two Settlements.

I'm proud that the strong partnership between the state and local governments in North Carolina produced 100% local government participation in the Wave One Settlements. This enabled the state and the participating local governments to receive 100% of our collective share of the national settlement funds.

We are hoping to achieve the same unanimous approval of the Wave Two Settlements. Assuming this high level of participation by local governments across North Carolina and the country, which we expect, your county should start receiving money from the Wave Two Settlements during the second half of 2023. These funds will be in addition to the money you are already projected to receive from the Wave One Settlements. The maximum amount your county is projected to receive from the Wave Two Settlements (along with a reminder of the amount your county is projected to receive from Wave One Settlements) is available [HERE](#) on the "Wave Two Settlements" page of DOJ's www.MorePowerfulNC.org website.

For more information, I encourage you to visit the "Opioid Settlements" section of DOJ's www.MorePowerfulNC.org website. You will find additional tools, resources, and information about the opioid settlements on the Community Opioid Resources Engine for North Carolina (CORE-NC) (<https://ncopioidsettlement.org/>).

If your county has filed a lawsuit against opioid manufacturers or pharmacies, information about the Wave Two Settlements has also been provided to your outside counsel, with whom we encourage you to consult. If you have questions for my team about the Wave Two Settlements or SAAF, please do not hesitate to email us at opioidsettlement@ncdoj.gov.

Thank you for your consideration and partnership in this ongoing effort to save lives and improve the health and well-being of North Carolina residents impacted by the opioid crisis.

Sincerely,



Josh Stein

RESOLUTION BY THE COUNTY OF
AUTHORIZING EXECUTION OF OPIOID SETTLEMENTS AND APPROVING THE
SUPPLEMENTAL AGREEMENT FOR ADDITIONAL FUNDS BETWEEN THE STATE OF
NORTH CAROLINA AND LOCAL GOVERNMENTS ON PROCEEDS RELATING TO THE
SETTLEMENT OF OPIOID LITIGATION

WHEREAS, the opioid overdose epidemic had taken the lives of more than 32,000 North Carolinians (2000-2021);

WHEREAS, the COVID-19 pandemic has compounded the opioid overdose crisis, increasing levels of drug misuse, addiction, and overdose death; and

WHEREAS, the Centers for Disease Control and Prevention estimates the total economic burden of prescription opioid misuse alone in the United States is \$78.5 billion a year, including the costs of healthcare, lost productivity, addiction treatment, and criminal justice involvement; and

WHEREAS, *Optional - Insert local government-specific impact information or data*; and

WHEREAS, certain counties and municipalities in North Carolina joined with thousands of local governments across the country to file lawsuits against opioid manufacturers, pharmaceutical distribution companies, and chain drug stores to hold those companies accountable for their misconduct; and

WHEREAS, settlements have been reached in litigation against Walmart, Inc., Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Allergan Limited, CVS Health Corporation, CVS Pharmacy, Inc., and Walgreen Co., as well as their subsidiaries, affiliates, officers, and directors named in the these Settlements; and

WHEREAS, representatives of local North Carolina governments, the North Carolina Association of County Commissioners, and the North Carolina Department of Justice have negotiated and prepared a Supplemental Agreement for Additional Funds (SAAF) to provide for the equitable distribution of the proceeds of these settlements; and

WHEREAS, by joining the settlements and approving the SAAF, the state and local governments maximize North Carolina's share of opioid settlement funds to ensure the needed resources reach communities, as quickly, effectively, and directly as possible; and

WHEREAS, it is advantageous to all North Carolinians for local governments, including [] County and its residents, to sign onto the settlements and SAAF and demonstrate solidarity in response to the opioid overdose crisis, and to maximize the share of opioid settlement funds received both in the state and this county to help abate the harm; and

WHEREAS, the SAAF directs substantial resources over multiple years to local governments on the front lines of the opioid overdose epidemic while ensuring that these resources are used in an effective way to address the crisis;

Commented [NS1]: Find local data here:

North Carolina Opioid Settlements CORE-NC
<https://ncopioidsettlement.org/data-dashboards/opioid-indicators/>

OR

NC's Opioid and Substance Use Action Plan Data Dashboard
<https://www.ncdhhs.gov/opioid-and-substance-use-action-plan-data-dashboard>

NOW, THEREFORE BE IT RESOLVED, that the Board of Commissioners of [] County hereby authorizes the County Manager or County Attorney to execute all documents necessary to enter into opioid settlement agreements with Walmart, Walgreens, CVS, Allergan, and Teva, to execute the SAAF, and to provide such documents to Rubris, the Implementation Administrator.

Adopted this the [] day of [], 2023.

Commented [NS2]: REMINDER: All settlement documents, SAAF, and this resolution must be approved, signed, and submitted by no later than April 18, 2023.

[] Chair
[] County Board of Commissioners

ATTEST:

[] Clerk to the Board

SEAL

SAMPLE

Supplemental Agreement for Additional Funds From Additional Settlements of Opioid Litigation

I. PURPOSE

The purpose of this Supplemental Agreement for Additional Funds (“SAAF”) is to direct Additional Funds from Additional Settlements of opioid litigation to the state of North Carolina and local governments in a manner consistent with the Memorandum of Agreement (“MOA”) Between the State of North Carolina and Local Governments on Proceeds Relating to the Settlement of Opioid Litigation that has governed the distribution of Opioid Settlement Funds to the State and its Local Governments since May 2022.

This SAAF does not change the scope or meaning of the MOA with respect to Opioid Settlement Funds governed by the MOA. Instead, this SAAF applies the terms of the MOA – with certain clarifications noted below – to the Additional Settlements and Additional Funds described below.

II. SCOPE

- A. Scope of the MOA. Under the terms of the MOA, the MOA governs Opioid Settlement Funds from:
1. The National Settlement Agreement with the drug distributors Cardinal, McKesson, and AmerisourceBergen and the drug maker Johnson & Johnson and its subsidiary Janssen Pharmaceuticals; and
 2. The Bankruptcy Resolution with Mallinckrodt; any Bankruptcy Resolution with Purdue; and any other Bankruptcy Resolution as the term “Bankruptcy Resolution” is defined in the MOA.
- B. Scope of this SAAF. This SAAF governs Additional Funds from the Additional Settlements with Additional Settling Defendants Walmart, Inc., Teva Pharmaceutical Industries Ltd., Allergan Finance, LLC, Allergan Limited, CVS Health Corporation, CVS Pharmacy, Inc., and Walgreen Co., as well as their subsidiaries, affiliates, officers, and directors named in the Additional Settlements.

III. APPLICATION OF THE MOA TO ADDITIONAL SETTLEMENTS AND FUNDS

The MOA, which is incorporated herein by reference, governs Additional Settlements and Additional Funds in every respect, except as set forth hereinbelow. In the event of any conflict between the MOA and this SAAF, with respect to Additional Settlements and Additional Funds, the provisions of this SAAF shall take precedence.

A. Definitions.

1. The definitions used in the MOA are incorporated by reference into this SAAF.
2. "Additional Funds" shall mean all funds allocated by the Additional Settlements to the State or Local Governments for purposes of opioid remediation activities, as well as any repayment of those funds and any interest or investment earnings that may accrue as those funds are temporarily held before being expended on opioid remediation strategies. Not included are funds made available in Additional Settlements for the payment of the Parties' litigation expenses or the reimbursement of the United States Government.
3. "Additional Settlements" means a national opioid settlement agreement with the Parties and one or more of the Additional Settling Defendants concerning alleged misconduct in manufacture, marketing, promotion, distribution, or dispensing of an opioid analgesic.
4. "Additional Settling Defendants" means the defendants listed in section II.B of this SAAF.
5. "Local Counsel" means legal counsel and law firms who have a principal office in North Carolina and represented one or more North Carolina counties and municipalities in litigation against one or more Additional Settling Defendant concerning opioids.
6. "National Counsel" means legal counsel and law firms who have a principal office outside of North Carolina and represented various North Carolina counties and municipalities in litigation against one or more Settling Defendant or Additional Settling Defendant concerning opioids.
7. "Required Local Governments" means all North Carolina counties and municipalities that have filed litigation against any of the Settling Defendants or Additional Settling Defendants.

B. Allocation of Additional Funds

1. Method of distribution. Pursuant to any Additional Settlements, Additional Funds shall be distributed directly to the State, Local Governments, and Local Counsel for such uses as set forth in the MOA and this SAAF, provided Opioid Settlement Funds shall not be considered funds of the State, any Local Governments, or any Local Counsel unless and until such time as each distribution is made.
2. Overall allocation of funds. Additional Funds shall be allocated as follows with respect to each payment from the Additional Settling Defendants: (i) 15% directly to the State ("State Additional Abatement Fund"), (ii) 84.62% to abatement funds established by Local Governments ("Local Additional Abatement Funds"), and (iii) 0.38% to a Local Counsel Fee Fund described in section IV of this SAAF.
3. The allocation of Local Additional Abatement Funds between Local Governments shall be as described in MOA section B.3. However, to the extent required by the terms of an Additional Settlement, the proportions set forth in MOA Exhibit G shall be adjusted: (i) to provide no payment from an Additional Settlement to any listed county or municipality that does not participate in the Additional Settlement; and (ii) to provide a reduced payment from an Additional Settlement to any listed county or municipality that signs onto the Additional Settlement after the deadline specified by the Additional Settlement.
4. Municipal allocations of Local Additional Abatement Funds shall be as described in MOA section B.4. Consistent with the manner in which MOA section B.4.b has been interpreted by the parties to the MOA with respect to Opioid Settlement Funds, a municipality that directs Local Additional Abatement Funds to the county or counties in which it is located pursuant to MOA section B.4 shall be relieved of any reporting or other obligations under the MOA with respect to the redirected funds.
5. The use of Additional Funds for opioid remediation activities shall be as described in MOA section B.5.
6. All Parties acknowledge and agree the Additional Settlements will require a Local Government to release all its claims against the Additional Settling Defendants to receive Additional Funds. All Parties further acknowledge and agree based on the terms of the Additional Settlements, a Local Government may receive funds through this SAAF only after complying with all requirements set forth in the Additional Agreements to release its claims.

C. Payment of Litigating and Non-Litigating Parties

No party engaged in litigating the MDL Matter shall receive a smaller payment than a similarly situated non-litigating Party, other than as based on the Allocation Proportions in MOA Exhibit G.

D. Special Revenue Fund

Every Local Government receiving Additional Funds shall either (1) deposit the Additional Funds in the special revenue fund that the Local Government created for Opioid Settlement Funds pursuant to MOA section D.1 or (2) create a separate special revenue fund as described in MOA section D.1 that is designated for the receipt and expenditure of the Additional Funds. In either case, every Local Government receiving Additional Funds shall abide by MOA section D and other relevant provisions of the MOA with respect to the Additional Funds in the special revenue fund.

E. Opioid Remediation Activities

1. Local Governments shall expend Additional Funds according to the requirements for Opioid Settlement Funds stated in MOA section E.
2. The coordination group established by MOA section E.7 and described in MOA Exhibit D shall have the same responsibilities with respect to remediation activities funded by Additional Funds and related requirements and procedures that it has with respect to the Opioid Settlement Funds covered by the MOA.

F. Auditing, Compliance, Reporting, and Accountability

1. The Auditing, Compliance, Reporting, and Accountability provisions stated in MOA section F shall apply to Additional Funds in the way they apply to Opioid Settlement Funds.
2. The coordination group established by MOA section E.7 and described in MOA Exhibit D shall have the same responsibilities with respect to auditing, compliance, reporting, and accountability provisions relating to Additional Funds that it has with respect to the Opioid Settlement Funds covered by the MOA.

G. Effectiveness

1. When this SAAF takes effect. This SAAF shall become effective at the time a sufficient number of Local Governments have joined the SAAF to qualify the SAAF as a State-Subdivision Agreement under the Additional Settlements. If this SAAF does not thereby qualify as a State-Subdivision Agreement, this SAAF will have no effect.
2. Amendments to the SAAF.
 - a. Amendments to conform to final national documents. The Attorney General, with the consent of a majority vote from a group of Local Government attorneys appointed by the Association of County Commissioners, may initiate a process to amend this SAAF to make any changes required by the final provisions of the Additional Settlements. The Attorney General's Office will provide written notice of the necessary amendments to all the previously joining parties. Any previously joining party will have a two-week opportunity to withdraw from the SAAF. The amendments will be effective to any party that does not withdraw.
 - b. Coordination group. The coordination group may make the changes to the SAAF described and authorized in MOA Exhibit D.
 - c. No amendments to allocation between Local Governments. Notwithstanding any other provision of this SAAF, the allocation proportions set forth in MOA Exhibit G may not be amended.
 - d. General amendment power. After execution, the coordination group may propose other amendments to the SAAF, subject to the limitation in Section G.2.c of this SAAF. Such amendments will take effect only if approved in writing by the Attorney General and at least two-thirds of the Local Governments who are Parties to this SAAF. In the vote, each Local Government Party will have a number of votes measured by the allocation proportions set forth in MOA Exhibit G.
3. Acknowledgement. The Parties acknowledge this SAAF is an effective and fair way to address the needs arising from the public health crisis due to the misconduct committed by the Pharmaceutical Supply Chain Participants.

4. When SAAF is no longer in effect. This SAAF is effective until one year after the last date on which any (a) Opioid Settlement Funds are being spent by Local Governments pursuant to the National Settlement Agreement and any Bankruptcy Resolution or (b) Additional Funds are being spent by Local Governments pursuant to the Additional Settlements.
5. Application of SAAF to settlements. This SAAF applies to the Additional Settlements.
6. Applicable law and venue. Unless required otherwise by the Additional Settlements, this MOA shall be interpreted using North Carolina law and any action related to the provisions of this SAAF must be adjudicated by the Superior Court of Wake County. If any provision of this SAAF is held invalid by any court of competent jurisdiction, this invalidity does not affect any other provision which can be given effect without the invalid provision.
7. Scope of this SAAF. The Parties acknowledge this SAAF does not excuse any requirements placed upon them by the terms of the Additional Settlements, except to the extent those terms allow for a State-Subdivision Agreement to do so.
8. No third party beneficiaries. No person or entity is intended to be a third party beneficiary of this SAAF.
9. No effect on authority of parties. Nothing in this SAAF shall be construed to affect or constrain the authority of the Parties under law.
10. Signing and execution of this SAAF. This SAAF may be signed and executed simultaneously in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement. A signature transmitted by facsimile, electronic image, or DocuSign shall be deemed an original signature for purposes of executing this SAAF. Each person signing this SAAF represents he or she is fully authorized to enter into the terms and conditions of, and to execute, this SAAF, and all necessary approvals and conditions precedent to execution have been satisfied.

IV. LOCAL COUNSEL FEE FUND

Local Counsel have reviewed the Additional Settlements, find them to be equitable, and recommend their clients execute these Additional Settlements and this SAAF. If (1) all Local Counsel sign this SAAF whereby they consent to the terms of this SAAF and agree to be legally bound by this SAAF, including but not limited to Section IV of this SAAF, and (2) all Required Local Governments agree on or before April 18, 2023 to dismiss all litigation against the Additional Settling Defendants as required by the Additional Settlements, then each Local Counsel shall be entitled to receive a portion of the Local Counsel Fee Fund for the Additional Settlements, in such proportions as set forth below. If one or more Required Local Governments does not dismiss litigation as required by the Additional Settlements, then the 0.38% share of Additional Funds set forth in Section III.B.2 of this SAAF for the Local Counsel Fee Fund shall be included in the Local Additional Abatement Funds, such that 85% of the Additional Funds will be allocated to Local Additional Abatement Funds, and 0% will be allocated to the Local Counsel Fee Fund.

Local Counsel release all North Carolina counties and municipalities from any claim regarding the obligation to pay legal fees or costs relating to their representation of North Carolina counties and municipalities regarding opioid claims and litigation against the Settling Defendants and Additional Settling Defendants. Local Counsel retain their rights to recover legal fees from any national legal fee fund established by a national settlement and to collect any fees due from National Counsel. If one or more National Counsel fails to release its North Carolina client counties and/or municipalities from any contractual obligation to pay legal fees or costs relating to their representation of North Carolina counties and municipalities regarding opioid claims and litigation against the Settling Defendants and Additional Settling Defendants, as required for National Counsel and Local Counsel to receive a portion of the national fee funds created by the National Settlement Agreements and Additional Settlement, then the 0.38% share of Additional Funds set forth in Section III.B.2 of this SAAF for the Local Counsel Fee Fund shall be included in the Local Additional Abatement Funds, such that 85% of the Additional Funds will be allocated to Local Additional Abatement Funds, and 0% will be allocated to the Local Counsel Fee Fund.

As soon as practicable, but in any event no later than May 1, 2023, Local Counsel shall report to the settlement administrator the proportion of the Local Counsel Fee Fund to be received by each Local Counsel. No funds shall be paid out of the Local Counsel Fee Fund until such report is received. Each Local Counsel's release of claims against all North Carolina counties and municipalities as provided above shall remain in full force and effect regardless of the proportion of the Local Counsel Fee Fund that any Local Counsel receives.

IN WITNESS WHEREOF, the parties, through their duly authorized officers, have executed this Supplemental Agreement for Additional Funds under seal as of the date hereof.

By: _____
Name: _____
Title: _____
County/City/Town of _____
Date: _____

SETTLEMENT STATEMENT

SELLER'S NAME AND ADDRESS:	BUYER'S NAME AND ADDRESS:
COUNTY OF MACON, a North Carolina Body Politic, 5 W Main St. Franklin, NC 28734	ANAKEESTA PROPERTIES, LLC, a North Carolina limited liability company, 11A Schulman St. Sylva, NC 28779
PROPERTY LOCATION:	
Parcel Identification Number: 7507-68-4263 Cowee Township, 1.07 acres Lot #307 – Wildflower Subdivision	

SUMMARY OF BUYER'S TRANSACTION		SUMMARY OF SELLER'S TRANSACTION	
Contract Sales Price	5,000.00	Contract Sales Price	5,000.00
Recording Fee	26.00	Recording Fee	26.00
GROSS AMOUNT DUE FROM BUYER	5,026.00	GROSS AMOUNT DUE TO SELLER	5,026.00
Bid Deposit	250.00	Bid Deposit Retained by Seller	250.00
TOTAL PAID FROM BUYER	250.00	TOTAL REDUCTION AMOUNT DUE SELLER	250.00
CASH FROM BUYER	4,776.00	CASH TO SELLER	4,776.00

The undersigned hereby acknowledges receipt of a completed copy of this statement and any attachments referred to herein.

Buyer: Anakeesta Properties, LLC

Seller: County of Macon, a North Carolina Body
Politie

Robert S. Young, Managing Partner

Paul Higdon, Chairman
Board of Commissioners

Derek Roland, Macon County Manager

Attest: _____

NORTH CAROLINA SPECIAL WARRANTY DEED

Excise Tax:	Exempt
Parcel ID:	7507-68-4263
Mail/Box to:	Ridenour & Goss, P.A., PO Box 965, Sylva, NC 28779
Prepared by:	Eric Ridenour
Brief description for the Index:	Lot #307 Wildflower Subdivision, 1.07 acres

THIS SPECIAL WARRANTY DEED ("Deed") is made on the ____ day of February, 2023, by and between:

GRANTOR	GRANTEE
COUNTY OF MACON, a North Carolina Body Politic, 5 W Main St. Franklin, NC 28734	ANAKEESTA PROPERTIES, LLC, a North Carolina limited liability company, 11A Schulman St. Sylva, NC 28779

The designations Grantor and Grantee include the above parties and their respective heirs, successors, and assigns, whether singular, plural, masculine, feminine or neuter, as required by context.

WHEREAS, the County of Macon accepted a bid made by Anakeesta Properties, LLC, on November 7, 2022, for the land hereinafter described; and

WHEREAS, the County of Macon did publish notice of said bid in accordance with G.S. §160A-269; and

WHEREAS, more than ten (10) days elapsed after publication of said notice without any advanced or upset bid being offered and without any exceptions being filed.

NOW THEREFORE, for valuable consideration paid by Grantee, the receipt and legal sufficiency of which is acknowledged, Grantor by this Deed does hereby grant, bargain, sell and convey to Grantee, in fee simple, all that certain lot, parcel of land or condominium unit in Cowee Township, Macon County, North Carolina and more particularly described as follows (the "Property"):

BEING a 1.07 acre, more or less, tract of land bearing parcel identification number 7507-68-4263, according to the Macon County Mapping Office, known as Lot #307 of Wildflower Subdivision, as shown on a survey entitled "Wildflower Subdivision – Phase VI, Block C, for Ultima WNC Development, prepared by Robert C. Brown, Professional Land Surveyor, dated April 27, 2007, which plat is recorded at Plat Card Number 5096, Macon County Public Registry to which reference is made for a more complete description.

ALSO BEING the same lands described and conveyed by deed from Kelly Langteau-Ball, Commissioner, to The County of Macon, a North Carolina Body Politic, recorded on October 24, 2022, in Deed Book E-42 at Page 236, Macon County Registry, to which reference is made for a more complete description.

Subject to the payment of all Wildflower Property Owners Association, Inc. assessments that accrued on or after October 24, 2022.

Together with all appurtenances and subject to any and all easements, well rights, restrictive covenants, and road rights-of-way of record.

All or a portion of the Property includes or does not include the primary residence of a Grantor.

A map showing the Property is recorded in Plat Card Number 5096.

TO HAVE AND TO HOLD the Property and all privileges and appurtenances thereto belonging to Grantee in fee simple. Grantor covenants with Grantee that Grantor has done nothing to impair such title as Grantor received, and Grantor shall warrant and defend the title against the lawful claims of all persons claiming by, under or through Grantor, other than the following exceptions:

Easement(s) and right(s)-of-way for public utilities of record, if any.

Ad valorem taxes due for the current year.

[Signature Page Follows]

IN WITNESS WHEREOF, Grantor has duly executed this North Carolina Special Warranty Deed, if an entity by its duly authorized representative.

COUNTY OF MACON, A NORTH CAROLINA
BODY POLITIC

By: _____ (Seal)
PAUL HIGDON, CHAIRMAN
BOARD OF COMMISSIONERS

ATTEST:

By: _____ (Seal)
DEREK ROLAND, MACON COUNTY MANAGER,
CLERK TO THE BOARD

STATE OF NORTH CAROLINA

COUNTY OF MACON

I, the undersigned Notary Public of North Carolina, has personal knowledge of the identity of Derek Roland, and hereby certifies that said Derek Roland, Macon County Manager and Clerk to the Board, personally appeared before me this day and acknowledged that he is Clerk to the Board of Commissioners of County of Macon and that Paul Higdon is the Chairman of the Board of Commissioners of Macon County, and that by authority duly given and as the act of the County of Macon, the foregoing instrument was signed in its name by said Chairman, sealed with its official seal, and voluntarily attested to by himself as its Clerk as the act and deed of the County of Macon, all by its authority duly given by its governing body. Witness my hand and Notarial stamp or seal this _____ day of _____, 2023.

My Commission Expires: _____
(Affix Seal)

Notary Public

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: February 21, 2023

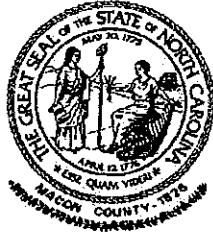
Item 13A. Draft minutes from the January 10, 2023 regular meeting are attached for your review and approval. (Mike Decker/Tammy Keezer)

Item 13B. Budget Amendments #153-157 are attached for your review and approval. (Lori Carpenter)

Item 13C. Tax releases for the month of January 2023 in the amount of \$65.10, per the attached memorandum from Tax Collections Supervisor Delena Raby.

Item 13D. The audit contract with Martin Starnes & Associates, CPAs, for fiscal year ending June 30, 2023 is attached for your review and approval, along with the firm's single audit engagement letter. Per Mrs. Carpenter, "In FY 2022, the audit fee/financial statement drafting was \$77,300 and the charge per major program in excess of 5 was \$3,500. For FY 2023, the audit fee/financial statement drafting is \$84,300 and the charge per major program in excess of 2 is \$3,750. The auditing services are due to be bid out for FY 2024."

Item 13D. A copy of the ad valorem tax collection report as of January 1, 2023, which shows a collection rate of 94.41 percent. Report only. No action is necessary. (Delena Raby)



MACON COUNTY BOARD OF COMMISSIONERS
January 10, 2023
MINUTES

Chairman Higdon called the meeting to order at 6:00 p.m. All Board Members, County Manager Derek Roland, Finance Director Lori Carpenter, County Attorney Eric Ridenour, Deputy Clerk Mike Decker and members of the news media were present, as were a number of county employees and citizens.

ANNOUNCEMENTS:

- (A) Mr. Roland informed the board that a North Carolina Association of County Commissioners (NCACC) caucus meeting for District 17 will be held on Friday, January 13, 2023 at 11:00 a.m. via Zoom. He requested board members let him know if they wanted to attend.

- (B) Mr. Roland asked board members to consider beginning the budget work sessions on February 9, 2023 at 1:00 p.m., which would mean the board would need to recess this meeting until February 9, 2023.

MOMENT OF SILENCE: Chairman Higdon requested all in attendance rise and a moment of silence was observed.

PLEDGE OF ALLEGIANCE: Led by Commissioner Higdon, the pledge to the flag was recited.

PUBLIC HEARING(S): None

PUBLIC COMMENT PERIOD: **Bob Cook** spoke about fentanyl and synthetic opioid use stating that he believed education, aggressive enforcement and rehabilitation was needed to reduce the use in Macon County. He suggested that a rehabilitation facility for men and women of Macon County be built in

the county, using the opioid settlement funds. Mr. Cook also suggested that the old hospital could be utilized for a rehab facility. **Julie Henning** asked that everyone join together and support building a new Franklin High School and spend no more energy finding ways not to build it. **Howard Farley** spoke about the operations of government. **Mary Ann Ingram** congratulated the new and re-elected board members. She addressed some comments about the Franklin High School project made during the joint meeting with the board of education. She stated that a new high school is an emergency and suggested board members keep looking at ways to build a new high school until a solution is found.

ADDITIONS, ADJUSTMENTS TO AND APPROVAL OF THE AGENDA: Upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted unanimously to approve the agenda, as adjusted, as follows:

- To add Item 11C, Discussion about parks under New Business, per Mr. Antoine
- To adjust Item 10B, Consideration of contract for Highlands Middle School renovations under Old Business, to include the budget amendment that has been distributed, per Ms. Carpenter.

Update of NC Dept. of Commerce county tier designations – Economic Development Director Tommy Jenkins, provided an update on the latest tier designations for counties from the North Carolina Department of Commerce. He shared that Macon County has been designated as a Tier 2 county for 2023, with Tier 1 being the most distressed counties and Tier 3 being the least distressed counties. Mr. Jenkins explained that the rankings are scored from 1 to 100, with 1 being the most distressed and 100 being the least distressed. He pointed out that the overall score for Macon County was 79, one position away from Tier 3 (20 least distressed counties), and also provided a handout of the 2023 North Carolina Development Tier Designations memo which explains the designation process [Attachment 1].

Update on 2023 Property Reappraisal – Tax Administrator Abby Braswell presented a PowerPoint presentation updating the board on the status and timeline for the 2023 reappraisal process [Attachment 2]. She stated the estimated taxable value is \$12,600,000,000 as determined by the mass appraisal, however, sales, exemptions, exclusions, deferments, and appeals are all going to affect that reappraisal total. Ms. Braswell indicated that the reappraisal notices will be distributed in February 2023, informal reviews will be held from February to April 2023, dates for the Board of Equalization and Review hearings will be set in March, and hearings will be held in April 2023.

OLD BUSINESS:

Commission liaison appointments – Chairman Higdon presented his proposed liaison appointments to the board and Mr. Roland read them aloud. Upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted unanimously to approve the appointments as presented.

Consideration of contract for Highlands Middle School renovations – Mr. Roland presented a proposed contract with LS3P for the board's consideration, and stated the board of education has made this project their second priority following the Franklin High School project. He indicated the project had been approved by the Department of Public Instruction (DPI) with an estimated cost of \$634,000 with the funding coming from the North Carolina Repair and Renovation Fund. Commissioner Shields made a motion, seconded by Commissioner Shearl, to approve the contract and budget amendment in the amount of \$63,430 as presented. The vote was unanimous.

Discussion of Request for Proposals (RFP) for broadband services in the Nantahala Community – Mr. Roland and Jeff Lee of Little T Broadband Services discussed the distribution of a RFP for Fiber Optic Deployment and Network Operator in the Nantahala Township. Mr. Lee stated the RFP would be made available to all qualified providers and reminded the board that \$400,000 of county funding had been included as an incentive to finding a provider in that area. He indicated that once the project is complete, the Nantahala Library and Community Center, Nantahala Volunteer Fire Department, Macon County Emergency Services, and the recreation center will be connected to fiber internet. Commissioner Shields made a motion, seconded by Commissioner Young, to approve distribution of the RFP as presented subject to legal and financial approve. The vote was unanimous.

NEW BUSINESS

Local Assistance and Tribal Consistency Fund (LATCF) – Mr. Roland and Mrs. Carpenter briefed board members and provided background information on the Local Assistance and Tribal Consistency Fund. Mrs. Carpenter indicated that Macon County is eligible to receive two payments of \$459,842.41 each, for a total of \$919,684.82. She said these funds will go into the general fund for budget purposes to be used for anything except lobbying. Commissioner Young made a motion, seconded by Commissioner Shields, to apply for the funding. The vote was unanimous.

Discussion of recreation park fee schedule – Chairman Higdon asked Parks and Recreation Director, Seth Adams to explain the fee schedule associated with the county’s recreation parks. Mr. Adams provided a handout and stated that the fee schedule was approved by the board on February 12, 2019 and has not been updated. He shared that a comparison of surrounding counties and the Town of Highlands was completed before finalizing the fee structure. After discussion regarding fees for shows and weekend events, Commissioner Shields made a motion to keep the fees as they are, then withdrew the motion. No action was taken.

Park issue – Commissioner Antoine followed up on a concern mentioned at a previous meeting during public comment and in an email he received about local playgrounds not being handicapped accessible. He recommended partnering with the Town of Franklin to make a larger park that can be used by both handicapped and non-handicapped individuals. Commissioner Antoine requested Mr. Roland schedule a meeting with the Town of Franklin to discuss the possibilities.

CONSENT AGENDA: Upon a motion by Commissioner Shields, seconded by Commissioner Young, the board voted unanimously to approve the consent agenda as presented which includes: (A) Minutes of the December 13, 2022 special meeting (joint meeting with Macon County Board of Education), (B) Budget Amendments #118-122, (C) Tax releases for the month of December in the amount of \$6,740.67, and (D) Monthly ad valorem tax collection report for which no action is necessary.

APPOINTMENTS: None

CLOSED SESSION: At 8:04 p.m., upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted unanimously to go into closed session as allowed under NCGS 143-318.11(a)(3) in order to preserve the attorney client privilege and NCGS 143-381.11(a)(5) to establish, or to instruct the public body’s staff or negotiating agents concerning the position to be taken by or on behalf of the public body in negotiating (i) the price and other material terms of a contract or proposed contract for the acquisition of real property by purchase, option, exchange, or lease; or (ii) the amount of compensation and other material terms of an employment contract or proposed employment contract. At 8:16 p.m., upon a motion by Commissioner Young, seconded by Commissioner Shearl, the board voted unanimously to come out of closed session and return to open session. Mr. Roland shared that a bid in the amount of \$5,000 was submitted by Anakista Properties for Lot 307 in the

Wildflower development. Commissioner Young made a motion, seconded by Commissioner Shearl to accept the bid subject to the upset bid process and enter into a contract.

RECESS: With no other business, at 8:20 p.m., upon a motion from Commissioner Shields, seconded by Commissioner Young, the board voted unanimously to recess until February 9, 2023 at 1:00 p.m. for a budget work session.

Derek Roland
Ex Officio Clerk to the Board

Paul Higdon
Board Chair

MACON COUNTY BUDGET

AMENDMENT # 156

FROM: JOHN L FAY

DEPARTMENT: HOUSING

EXPLANATION: INCREASE FUNDING

ACCOUNT		DESCRIPTION	LINE ITEM	
514088		DUKE WEATHERIZATION NEW	INCREASE	DECREASE
ORG	ITEM			
		REVENUE	4,468	
514088	550001	SALARY	2,734	
514088	550201	MEDICARE/FICA	209	
514088	550203	HOSPITALIZATION	856	
514088	550205	WORKMAN'S COMP		
514088	550206	LIFE INSURANCE	5	
514088	550207	RETIREMENT GENERAL	345	
514088	550701	COUNTY 401K	55	
514088	556031	WAP ADMIN		
514088	556034	WAP PROGRAM OPERATIONS	221	
514088	556035	WAP H & S	43	
Totals			4,468	

REQUESTED BY DEPARTMENT HEAD

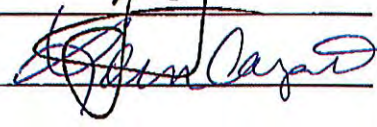
RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED

CLERK

Fay

2/14/23

Macon County Tax Office
5 West Main Street
Franklin, NC 28734



Phone: (828) 349-2149
draby@maconnc.org

TO: MACON COUNTY COMMISSIONERS

FROM: Macon County Tax Collector's Office
Delena Raby, Tax Collections Supervisor

DATE: February 06, 2023

RE: Releases for January, 2023

Attached please find the report of property tax releases for real estate and personal property that require your approval in order to continue with the process of releasing these amounts from the tax accounts. Please feel free to contact me if you should have any questions. The report of releases in alphabetical order is attached.

AMOUNT OF RELEASES FOR JANUARY 2023: \$ 65.10

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
36507 BARRETT, JEFFERY T	2022-88301 DY:0RP:7503390699	DLR	12/31/9999 10:06:02 AM			
	ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE			F02 ADVLTAX	0.00	0.92
	ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE			G01 ADVLTAX	0.00	4.60
	ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE			L01 FFEFFEE	0.00	0.81
	REVERSE INTEREST/PAYMENT RECEIVED THRU LOCKBOX IN 01/2023 WITH 01/2023 INTERST			TOTAL RELEASES:		6.33
11001 CROWE, AGNES	2022-100045 DY:0RP:7540567388	DLR	12/31/9999 10:14:55 AM			
	CLERICAL ERROR			F10 ADVLTAX	0.00	2.01
	CLERICAL ERROR			G01 ADVLTAX	0.00	26.79
	CLERICAL ERROR			L01 FFEFFEE	0.00	2.97
	PAYMENT RECEIVED THRU PAY 2.0 UNDER NEW OWNER ACCOUNT WHICH DOES NOT SHOW INTEREST			TOTAL RELEASES:		31.77
142141 LONGLEY, RONALD	2022-82209	DLR	12/31/9999 10:18:45 AM			
	CLERICAL ERROR			F01 ADVLTAX	0.00	1.17
	CLERICAL ERROR			G01 ADVLTAX	0.00	6.70
	CLERICAL ERROR			L01 FFEFFEE	0.00	2.16
	PAYMENT RECEIVED THRU PAY 2.0 UNDER NEW OWNER ACCOUNT WHICH DOES NOT SHOW INTEREST			TOTAL RELEASES:		10.03
142299 MCIVER, ADA H.	2022-101375 DY:0RP:7541969028	DLR	12/31/9999 10:10:44 AM			
	ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE			F10 ADVLTAX	0.00	1.13
	ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE			G01 ADVLTAX	0.00	15.03
	ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE			L01 FFEFFEE	0.00	0.81
	REVERSE INTEREST/PAYMENT RECEIVED THRU LOCKBOX IN 01/2023 WITH 01/2023 INTERST			TOTAL RELEASES:		16.97
NET RELEASES PRINTED:						65.10
TOTAL TAXES RELEASED						65.10

The of and	Governing Board Board of Commissioners
	Primary Government Unit Macon County, NC
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Martin Starnes & Associates, CPAs, P.A.
	Auditor Address 730 13th Avenue Drive SE, Hickory, NC 28602

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/23	Date Audit Will Be Submitted to LGC 10/31/23
-----	--------------------------------	---

Must be within four months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F (Uniform Guidance)* or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then

the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC, the Governing Board, and the Auditor.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

FEEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: Auditor Governmental Unit Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	Title and Unit / Company:	Email Address:
Lori M. Carpenter	Finance Director, Macon County	lhall@maconnc.org

OR Not Applicable (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

PRIMARY GOVERNMENT FEES

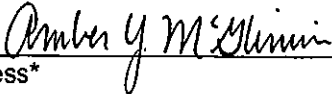
Primary Government Unit	Macon County, NC
Audit Fee	\$ 72,800
<i>Additional Fees Not Included in Audit Fee:</i>	
Fee per Major Program	\$ 3,750 per major program in excess of 2
Writing Financial Statements	\$ 11,500
All Other Non-Attest Services	\$

DPCU FEES (if applicable)

Discretely Presented Component Unit	N/A
Audit Fee	\$
<i>Additional Fees Not Included in Audit Fee:</i>	
Fee per Major Program	\$
Writing Financial Statements	\$
All Other Non-Attest Services	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 02/08/23	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Macon County, NC	
Date Primary Government Unit Governing Board Approved Audit Contract* (G.S.159-34(a) or G.S.115C-447(a))	
Mayor/Chairperson (typed or printed)* Paul Higdon, Chairman	Signature*
Date	Email Address paul.higdon@maconnc.org
Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer* (typed or printed) Lori M. Carpenter, Finance Director	Signature*
Date of Pre-Audit Certificate*	Email Address* lhall@maconnc.org

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1).
Not applicable to hospital contracts.

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT



Report on the Firm's System of Quality Control

To the Shareholders of Martin Starnes & Associates, CPAs, P.A. and the Peer Review Committee, Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

Koonce, Wooten & Haywood, LLP

Koonce, Wooten & Haywood, LLP

May 4, 2021

Raleigh
 4060 Barrett Drive
 Post Office Box 17806
 Raleigh, North Carolina 27619
 919 782 9265
 919 783 8937 FAX

Durham
 3500 Westgate Drive
 Suite 203
 Durham, North Carolina 27707
 919 354 2584
 919 489 8183 FAX

Pittsboro
 579 West Street
 Post Office Box 1399
 Pittsboro, North Carolina 27312
 919 542 6000
 919 542 5764 FAX

Smithfield
 212 East Church Street
 Post Office Box 2348
 Smithfield, North Carolina 27577
 919 934 1121
 919 934 1217 FAX

MARTIN ♦ STARNES

& ASSOCIATES, CPAs, P.A.

"A Professional Association of Certified Public Accountants and Management Consultants"

February 8, 2023

Lori Carpenter, Finance Director
Macon County
5 West Main Street
Franklin, NC 28734

The following represents our understanding of the services we will provide Macon County.

You have requested that we audit the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Macon County, NC, as of June 30, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise Macon County's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Law Enforcement Officers' Special Separation Allowance schedules
- Other Post-Employment Benefits' schedules
- Local Governmental Employees' Retirement System's schedules
- Register of Deeds' Supplemental Pension Fund schedules

Supplementary information other than RSI will accompany Macon County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining and individual fund financial statements
- Budget and actual schedules
- Supplemental ad valorem tax schedules
- Schedule of Expenditures of Federal and State Awards

Schedule of Expenditures of Federal and State Awards

We will subject the Schedule of Expenditures of Federal and State Awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal and State Awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

- Introductory section
- Statistical section

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is

management's responsibility to submit a reporting package including financial statements, Schedule of Expenditures of Federal and State Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State Single Audit Implementation Act. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Macon County's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Macon County's basic financial statements. Our report will be addressed to the governing body of Macon County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of Macon County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and the State Single Audit Implementation Act, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and the State Single Audit Implementation Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the State Single Audit Implementation Act require that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the State Single Audit Implementation Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal or state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the State Single Audit Implementation Act.

Also, as required by the Uniform Guidance and the State Single Audit Implementation Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and State programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federal and state funded activities;
5. For preparing the Schedule of Expenditures of Federal and State Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and State Single Audit Implementation Act;
6. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
7. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations and the terms and conditions of federal and state award programs;
8. For disclosing accurately, currently and completely the financial results of each federal and state award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;

13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report (if applicable).
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year or period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant roles in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the Schedule of Expenditures of Federal and State Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal and State Awards in accordance with the Uniform Guidance and the State Single Audit Implementation Act, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal and State Awards, (c) to include our report on the Schedule of Expenditures of Federal and State Awards in any document that contains the Schedule of Expenditures of Federal and State Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal and State Awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited basic financial statements readily available to the intended users of the Schedule of Expenditures of Federal and State Awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing.

You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

We will perform the following nonattest services:

- Draft of financial statements and footnotes
- GASB 34 conversion entries
- Preparation of auditor portions of Data Collection Form
- Preparation of LGC's data input worksheet

We will not assume management responsibilities on behalf of Macon County. However, we will provide advice and recommendations to assist management of Macon County in performing its responsibilities.

Macon County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

During the course of the engagement, a portal will be in place for information to be shared, but not stored. Our policy is to terminate access to this portal after one year. The County is responsible for data backup for business continuity and disaster recovery, and our workpaper documentation is not to be used for these purposes.

Provisions of Engagement Administration and Fees

Marcie Spivey is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Martin Starnes & Associates, CPAs, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. To

ensure that our independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are as follows:

Audit Fee	\$ 72,800
Financial Statement Drafting	<u>11,500</u>
	<u>\$ 84,300</u>
Additional Fees:	
Charge per major program in excess of 2	<u>\$ 3,750</u>

Our invoices for these fees will be rendered in four installments as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Macon County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

We want our clients to receive the maximum value for our professional services and to perceive that our fees are reasonable and fair. In working to provide you with such value, we find there are certain circumstances that can cause us to perform work in excess of that contemplated in our fee estimate.

Following are some of the more common reasons for potential supplemental billings:

Changing Laws and Regulations

There are many governmental and rule-making boards that regularly add or change their requirements. Although we attempt to plan our work to anticipate the requirements that will affect our engagement, there are times when this is not possible. We will discuss these situations with you at the earliest possible time in order to make the necessary adjustments and amendments in our engagement.

Incorrect Accounting Methods or Errors in Client Records

We base our fee estimates on the expectation that client accounting records are in order so that our work can be completed using our standard testing and accounting procedures. However, should we find numerous errors, incomplete records, or the application of incorrect accounting methods, we will have to perform additional work to make the corrections and reflect those changes in the financial statements.

Failure to Prepare for the Engagement

In an effort to minimize your fees, we assign you the responsibility for the preparation of schedules and documents needed for the engagement. We also discuss matters such as availability of your key personnel, deadlines, and work space. If your personnel are unable, for whatever reasons, to provide these items as previously agreed upon, it might substantially increase the work we must do to complete the engagement within the scheduled time.

Starting and Stopping Our Work

If we must withdraw our staff because of the condition of the client's records, or the failure to provide agreed upon items within the established timeline for the engagement, we will not be able to perform our work in a timely, efficient manner, as established by our engagement plan. This will result in additional fees, as we must reschedule our personnel and incur additional start-up costs.

Our fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fees for such services range from \$85-\$390 per hour.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Martin Starnes & Associates, CPAs, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Local Government Commission, Office of the State Auditor, federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Martin Starnes & Associates, CPAs, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and

agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm to the Contract to Audit Accounts for your consideration and files.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements and compliance over major federal and state award programs, including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Martin Starnes & Associates, CPAs, P.A.

Martin Starnes & Associates, CPAs, P.A.
Hickory, North Carolina

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Macon County by:

Signature: _____

Title: _____

Date: _____

Macon County
Advalorem Tax Collections Report
Year To Date January 2023 Tax Year 2022

TAX YEAR 2022 Month To Date January 2023 Tax Year 2022									
Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	
General Tax	5,155,770.11	0.00	0.00	0.00	0.00	5,155,770.11	-23,263.00	5,132,507.11	
Fire Districts	787,892.64	0.00	0.00	0.00	0.00	787,892.64	-2,810.27	785,082.37	
Landfill User Fee	488,823.26	0.00	0.00	0.00	0.00	488,823.26	-1,296.00	487,527.26	
TOTAL:	6,412,486.01	0.00	0.00	0.00	0.00	6,412,486.01	-27,369.27	6,385,116.74	

TAX YEAR 2022 Year To Date January 2023 Tax Year 2022

Year to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	This Year Collection Percentage Tax Year 2021 As of 1/1/2023	Last Year Collection Percentage Tax Year 2020 As of 1/1/2022
General Tax	37.74	32,196,030.50	-29,059.14	0.00	-1174.24	32,165,834.86	-30,470,374.35	1,695,422.77	94.73%	94.10
Fire Districts	7.57	4,647,507.59	-4,155.82	0.00	-188.63	4,643,170.71	-4,375,430.84	267,732.30	94.23%	93.73
Landfill User Fee	216.00	2,953,584.00	-2,357.18	0.00	-10.56	2,951,432.26	-2,691,079.36	260,136.90	91.19%	91.06
TOTAL:	261.31	39,797,122.09	-35,572.14	0.00	-1373.43	39,760,437.83	-37,536,884.55	2,223,291.97	94.41%	93.83

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – APPOINTMENTS

MEETING DATE: February 21, 2023

13A. **Planning Board (2 seats)** – Per Planning Director Joe Allen, there are two vacant seats on the Macon County Planning Board. To date, Mr. Allen has received five applications (Larry Lackey, Jr., Lee Walters, Matthew Moyer, Renee Cooney and Ronald Brown). Copies of the applications and other documentation are included in the packet.

13B. **Economic Development Commission (2 seats)** – Per Tommy Jenkins, the terms of David Hubbs, Brett Rogers and John Mira-Knipple on the Macon County Economic Development Commission expired on December 10, 2022, although Mr. Mira-Knipple resigned his seat earlier in the fall of last year. We have received an application from Mr. Rogers but no others.

13C. **Southwestern Commission Area Agency on Aging Regional Advisory Board (3 seats and 3 alternates)** – Please see the recommended slate of appointments outlined in the enclosed email thread between DSS Director Patrick Betancourt and Mr. Roland.

13D. **2023 Board of Equalization and Review (5 seats)** – Please see the enclosed memorandum from Tax Administrator Abby Braswell regarding her recommendation to the commission to reappoint Dwight Vison, Gary Drake, Kristine Flaig, Donald Holland and Richard Lightner to the 2023 Board of Equalization and Review.

13E. **ETJ representative on the Town of Franklin Planning Board (1 seat)** – Please see the enclosed memorandum from Town of Franklin Land Use Administrator Justin Setser regarding the reappointment of Dave Jones as the Extraterritorial Jurisdiction (ETJ) representative on the Town of Franklin Planning Board and Board of Adjustment. Term of appointment is for three years.

Application for Appointment to Macon County Authorities, Boards, Commissions and Committees

The Macon County Board of Commissioners believes all citizens should have the opportunity to Participate in governmental decisions. The Board wants to appoint qualified, knowledgeable and dedicated people to serve on authorities, boards and committees. If you have an interest in being considered for an appointment to any advertised vacancy, please thoroughly complete the form below before the advertised deadline and choose from the following options.

Mail to: County Manager's Office
5 West Main Street
Franklin, North Carolina 28734

or FAX to: 828-349-2400

Any Questions, please call the County Manager's Office at (828) 349-2025

Name of Authority, Board or Committee applying for:

Name

Address City NC Zip

Telephone: Home Work

Occupation

Business Address

Email Address

Briefly explain any anticipated conflict of interest you may have if appointed:

Educational Background

Business and Civic Experiences/Skills:

Areas of Expertise and Interest/Skills:

List any Authorities, Boards, Commissions or Committees presently serving on:

SIGNATURE: _____



DATE: _____

Application for Appointment to Macon County Authorities, Boards, Commissions and Committees

The Macon County Board of Commissioners believes all citizens should have the opportunity to participate in governmental decisions. The Board wants to appoint qualified, knowledgeable and dedicated people to serve on authorities, boards and committees. If you have an interest in being considered for an appointment to any advertised vacancy, please thoroughly complete the form below before the advertised deadline and choose from the following options.

Mail to: County Manager's Office
5 West Main Street
Franklin, North Carolina 28734

or FAX to: 828-349-2400

Any Questions, please call the County Manager's Office at (828) 349-2025

Name of Authority, Board or Committee applying for: PLANNING BOARD

Name LEE M. WALTERS

Address 868 OTTER CREEK RD City NANTAHALA NC Zip 28781

Telephone: Home 828-321-0480 Work

Occupation INSURANCE ADJUSTER - RETIRED

Business Address

Email Address

LEE.WALTERS@HOTMAIL.COM

Briefly explain any anticipated conflict of interest you may have if appointed:

NO CONFLICTS

Educational Background

ASSOCIATE IN INSURANCE CLAIMS

Business and Civic Experiences/Skills:

BACKGROUND IN INSURANCE AND CONSTRUCTION
INVOLVED IN PLANNING AND ZONING PROJECTS IN POLK + OSCEOLA COUNTIES
Areas of Expertise and Interest/Skills: (FLORIDA)

MEMBER OF NANTAHALA COMMUNITY DEVELOPMENT CLUB

List any Authorities, Boards, Commissions or Committees presently serving on:

SIGNATURE:

Lee M. Walters

DATE:

12/5/2022

December 5, 2022

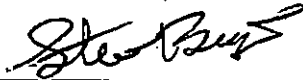
Macon County Manager's Office
5 W. Main St.
Franklin, NC 28734

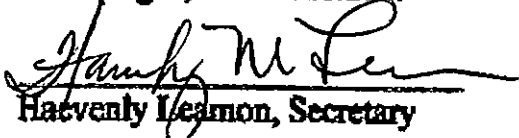
Re: Macon County Planning Board vacancy / Letter of
Recommendation

It has come to our attention Macon County Planning Board is seeking representation from the Nantahala community. As Officers of the Nantahala Community Development Club, we wish to recommend Lee Walters of 868 Otter Creek Rd. Mr. Walters has been a resident of Nantahala for over 27 years and actively participates in our Club. He is currently an advisor on our By-Law Committee and has provided much assistance in the process of refining and revising the By-Laws. In open meetings, Mr. Walters provides welcome input and insight to many of our discussions. He has a positive perspective on working with groups of people, with an ability to discuss topics from multiple perspectives to achieve a mutual consensus. Concerning the characteristics needed to meet the qualifications of a Planning Board member, in our opinion Mr. Walters meets the description outlined in the General Duties, namely by determining objectives, preparing and adopting plans to meet the objectives, develop and recommend policies, ordinances, administrative procedures, and other means for carrying out plans in a coordinated and efficient manner. In short, we feel Mr. Walters' representation on the Macon County Planning Board will benefit Nantahala and Macon County.

Sincerely,


Tom Oswald, President


Steve Bigos, Vice-President


Heavenly Leamon, Secretary

Application for Appointment to Macon County Authorities, Boards, Commissions and Committees

The Macon County Board of Commissioners believes all citizens should have the opportunity to Participate in governmental decisions. The Board wants to appoint qualified, knowledgeable and dedicated people to serve on authorities, boards and committees. If you have an interest in being considered for an appointment to any advertised vacancy, please thoroughly complete the form below before the advertised deadline and choose from the following options.

Mail to: County Manager's Office
5 West Main Street or FAX to: 828-349-2400
Franklin, North Carolina 28734

Any Questions, please call the County Manager's Office at (828) 349-2025

Name of Authority, Board or Committee applying for:

Name

Address City NC Zip

Telephone: Home Work

Occupation

Business Address

Email Address

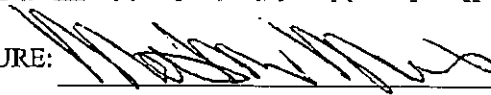
Briefly explain any anticipated conflict of interest you may have if appointed:

Educational Background

Business and Civic Experiences/Skills:

Areas of Expertise and Intercst/Skills:

List any Authorities, Boards, Commissions or Committees presently serving on:

SIGNATURE: 

DATE:

Matthew F. Moyer
473 Beasley Mine Rd.
Franklin, NC 28734

Business and Civic Experiences/Skills:

For the last 24 years, I've been working in the LP and Natural Gas Industries in Macon County and northeast Georgia. I'm currently employed by the City of Toccoa, Northern Division of Toccoa Natural Gas Installation and service supervisor. In that capacity, I have worked hand-in-hand with many Macon County staff, including Bobby Bishop in Building Inspections, Tracy Tallent at the Board of Education, and the Mike Cope in the Maintenance Department. I have a great working relationship with each of these departments.

I have been a firefighter with Cowee Volunteer Fire/Rescue since I joined the Junior Auxiliary 30 years ago, including 3 years' service on CVFR's Board of Directors.

For 6 years, I served as JR Warden on the Vestry (board of directors) of All Saint's Episcopal Church, maintaining the campus. I also served as Youth Leader there, increasing involvement of church youth and building their spirituality. More recently, I've served on the Board of Trustees of First United Methodist Church for 3 years, while also attending the youth group, serving on mission trips, and participating in community outreach.

Areas of Expertise and Interest/Skills:

I have held a North Carolina Fuel Piping Contractor License since 2001 I have 3 years with propane service and piping and delivery and I am the license holder for Toccoa Natural Gas in North Carolina. I have 21 years' experience installing fuel piping for new and existing residential, commercial, and industrial customers. I am qualified and experienced to install, tap into, and maintain underground natural gas lines. I also maintain and repair commercial and residential natural gas appliances. I assist during Toccoa's annual NC Pipeline Safety Inspections, which have passed each year. I also service and maintain pressure regulator stations for the distribution areas in Rabun County, GA and Macon County, NC. I am required to retest these annually according to the CFR 49 sections 192.801 and 195.501 for operator qualifications as set forth by FERC and PHMSA. For the last 15 years, I have conducted liaison meetings with public officials and emergency personnel.

Application for Appointment to Macon County Authorities, Boards, Commissions and Committees

The Macon County Board of Commissioners believes all citizens should have the opportunity to Participate in governmental decisions. The Board wants to appoint qualified, knowledgeable and dedicated people to serve on authorities, boards and committees. If you have an interest in being considered for an appointment to any advertised vacancy, please thoroughly complete the form below before the advertised deadline and choose from the following options.

Mail to: County Manager's Office
5 West Main Street
Franklin, North Carolina 28734

or FAX to: 828-349-2400

Any Questions, please call the County Manager's Office at (828) 349-2025

Name of Authority, Board or Committee applying for: Macon Co. Planning Board

Name Renee Kirkland Cooney

Address 111 Skyline View Rd. City Franklin NC Zip 28734

Telephone: Home 828.371.4360 Work 828.369.3000

Occupation Surveyor & Real Estate Broker

Business Address 459, 443 E. Palmer St.

Email Address reneekcooney@gmail.com / renee@kirklandlandsurveying.com

Briefly explain any anticipated conflict of interest you may have if appointed:

None anticipated

Educational Background

AA. Southwestern Comm. College
AAS Surveying, AAS Civil Engineering Tech. Southwestern Comm. Coll.

Business and Civic Experiences/Skills:

Own & operate 2 business w/ Macon Co since 2017

Areas of Expertise and Interest/Skills:

Leadership, management, previous Reg. 9 V. Pres NC Realtors 2022, 2019-2020

List any Authorities, Boards, Commissions or Committees presently serving on:

Carolina Smokies Ass. of Realtors - Treasurer 2023
NC Realtors Housing Foundation, Sec. 2023
NC Realtors - Various Committees - EPAC; Budget & Fin Comm.; NCR Forms Comm.
State Political Coord. to R. Corbin
NC Real Est. Commission - Approved Pre/Post Licensing Instructor

SIGNATURE:

Renee Cooney

DATE: 01.12.2023

Renee K. Cooney, PLS

Owner Kirkland Land Surveying, PLLC & Legacy Properties by Renee, LLC

Education

1984-1988 Franklin High School Franklin, NC
1995-1997 Southwestern Community College, AA in General Education
2007 - 2009 Southwestern Community College, Dual AAS in Land
Surveying & Civil Engineering Technology
2012 Cumbie & Trull School of Real Estate
2020 Graduate Realtor Institute – National Association of Realtors

Professional Experience

1999 – 2002 United Community Bank - Teller
2005 – 2011 Ron Kirkland Land Surveying, Drafting/PLS/Supervisor
2012 – 2013 REMAX Elite Realty – Real Estate Broker
2013 – 2016 Unique Properties – Real Estate Broker
2016 – 2019 Southwestern Community College, Real Estate Instructor
2017 – 2017 REMAX Awenasa Realty – Real Estate Broker-in-Charge
2017 – present Owner/Broker in Charge Legacy Properties by Renee, LLC
2020 – present Owner – Kirkland Land Surveying, PLLC

Professional Licensure

2010 North Carolina Surveyor L-4898
2012 North Carolina Real Estate Broker Lic. 274120
Notary Public for North Carolina – expiration 02/03/2027
CFS (Certified Floodplain Surveyor) NC-277

Approved Instructor for North Carolina Real Estate Commission Pre-Licensing and Posting Licensing

Typical Work

Surveying includes USFS Boundary Retracement, Private Boundary, Route Surveys for NCDOT & Duke Energy, USFS and US Fed. Highway, Subdivisions, Dispute Resolution, Construction Stake Out

Real Estate Brokerage includes: Representation of buyer and seller clients in the purchase and sale of residential, land and commercial properties.

Real Estate Instruction includes the presentation and education of real estate brokerage to be eligible to sit for the NC licensure exam and to fulfill post licensing education courses to maintain active licensure.

**Professional
Organizations**

North Carolina Society of Surveyors (NCSS)
NC Realtors® Housing Foundation, Secretary, 2023
NC Realtors® Region 9 PAC Trustee, 2023
Carolina Smokies Assoc. of Realtors – Treasurer, 2023
Carolina Smokies Assoc. of Realtors – Education Committee Chair,
2017 – present
NC Realtors® Budget & Finance Committee
NC Realtors® Residential Forms Committee
National Association of Realtors® – 2012 – present including the
following designations: ABR® (Accredited Buyers Representative),
AHWD, (At Home With Diversity), GRI, (Graduate Realtor Institute),
RENE (Real Estate Negotiation Expert), SRES® (Seniors Real Estate
Specialist) and WHS (Workforce Housing Specialist)

NC Realtors® - Region 9 Vice President 2019 – 2020, 2022
NC Realtors® Housing Foundation Director, 2021-2022
Carolina Smokies Assoc. of Realtors – President 2015, 2016

**Community
Activities**

Rotary Club of Franklin – Satellite Club
NCSS
NC Realtors State Political Coordinator for Senator Kevin Corbin

Application for Appointment to Macon County Authorities, Boards, Commissions and Committees

The Macon County Board of Commissioners believes all citizens should have the opportunity to Participate in governmental decisions. The Board wants to appoint qualified, knowledgeable and dedicated people to serve on authorities, boards and committees. If you have an interest in being considered for an appointment to any advertised vacancy, please thoroughly complete the form below before the advertised deadline and choose from the following options.

Mail to: County Manager's Office
5 West Main Street
Franklin, North Carolina 28734
or FAX to: 828-349-2400

Any Questions, please call the County Manager's Office at (828) 349-2025

Name of Authority, Board or Committee applying for: Planning Board

Name Ronald L. Brown

Address 493 Cannon Trail City Franklin NC Zip 28734

Telephone: Home 828-226-3110 Work

Occupation retired insurance adjuster

Business Address

Email Address brown.berl@att.net

Briefly explain any anticipated conflict of interest you may have if appointed:

No conflicts

Educational Background

High School and some College (Insurance certification)

Business and Civic Experiences/Skills:

Senior adjuster for Geico, Body Shop Consultant, Owner RLBrown Associates adjusting company

Areas of Expertise and Interest/Skills:

Insurance- liability, homeowners, auto.

List any Authorities, Boards, Commissions or Committees presently serving on:

Formerly served on Planning Board in Fremont, NH
Worked with Council on Aging in Sylva, NC
Currently assisting local American Legion Post with renovations to building

SIGNATURE: Ronald L. Brown

DATE: January 25, 2023

Application for Appointment to Macon County Authorities, Boards, Commissions and Committees

The Macon County Board of Commissioners believes all citizens should have the opportunity to Participate in governmental decisions. The Board wants to appoint qualified, knowledgeable and dedicated people to serve on authorities, boards and committees. If you have an interest in being considered for an appointment to any advertised vacancy, please thoroughly complete the form below before the advertised deadline and choose from the following options.

Mail to: County Manager's Office
5 West Main Street
Franklin, North Carolina 28734

or FAX to: 828-349-2400

Any Questions, please call the County Manager's Office at (828) 349-2025

Name of Authority, Board or Committee applying for: Economic Development Commission

Name: Brett Rogers

Address: 366 Willowbrook Estates

City: Franklin

NC Zip: 28734

Telephone: Home: 8284216965

Work: 8283695411

Occupation: Operations Management

Business Address: 245 Industrial Park Road, Franklin, NC 28734

Email Address: brogers@duotechservices.com

Briefly explain any anticipated conflict of interest you may have if appointed:

None

Educational Background

Bachelor of Science in Operations Management; Minor in Economics; Minor in History (Cedarville University)

Business and Civic Experiences/Skills:

13 years' experience as Vice President of Operations at Duotech Services, Inc. directly managing a team of 30+ individuals in the repair and manufacture of advanced defense electronic systems for 35+ countries worldwide.

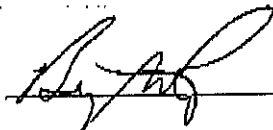
Areas of Expertise and Interest/Skills:

-Operations management
-Business development
-Recruiting employees for highly technical employment positions

List any Authorities, Boards, Commissions or Committees presently serving on:

Southwestern Community College Board of Trustees
Macon County Economic Development Commission

SIGNATURE:



DATE: 19 January 2023

Mike Decker

From: R. Patrick Betancourt <pbetancourt@maconnc.org>
Sent: Wednesday, January 25, 2023 2:28 PM
To: droland@maconnc.org
Cc: 'Jennifer Hollifield'; 'Mike Decker'
Subject: RE: AAA Regional Advisory Council Appointments

Yes sir, if the Board would be willing to appoint in February, we will relay that information to our AAA partners once the Board votes. Thank you.



R. Patrick Betancourt, Director
Macon County Dept. of Social Services
1832 Lakeside Dr.
Franklin, NC 28734-6778
Office: 828-349-2130 | Mobile: 919-594-7398 | Fax: 828-349-2401
<https://www.maconnc.org/dss.html>

Our Mission: Partnering to promote, protect, and strengthen our community.

NOTICE: E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law (N.C. Gen. Stat. § 132-1 et. seq.) and may be disclosed to third parties by an authorized official. Unauthorized disclosure of juvenile, health, legally privileged, or otherwise confidential information, including confidential information relating to a public assistance case, is prohibited by law. If you have received this e-mail in error, please notify the sender immediately and delete all records of this e-mail.

From: Derek Roland <droland@maconnc.org>
Sent: Wednesday, January 25, 2023 11:34 AM
To: pbetancourt@maconnc.org
Cc: 'Jennifer Hollifield' <jhollifield@maconnc.org>; Mike Decker <mdecker@maconnc.org>
Subject: RE: AAA Regional Advisory Council Appointments

Patrick,

Will the board of commissioners need to take action on these appointments in February?

Thanks,

[Derek C. Roland](#)
[Macon County Manager](#)
5 W. Main St.
Franklin, NC 28734
(828)-349-2022

From: R. Patrick Betancourt <pbetancourt@maconnc.org>
Sent: Tuesday, January 24, 2023 4:48 PM
To: Derek Roland <droland@maconnc.org>
Cc: Jennifer Hollifield <jhollifield@maconnc.org>
Subject: FW: AAA Regional Advisory Council Appointments

Derek,

Please see the message below from our local AAA office. After working with Jennifer and our community partners, we would offer the following slate of appointments for the Commissioners to consider:

Appointment 1 Primary: Jennifer Hollifield, Senior Services
Appointment 1 Alternate: Patrick Betancourt, Social Services

Appointment 2 Primary: Felicia Roberts, M.P.P.
Appointment 2 Alternate: Charam Miller, M.P.P.

Appointment 3 Primary: Joey Gibson, Community Paramedicine
Appointment 3 Alternate: Kim Terrell, NC Cooperative Extension

Jennifer has communicated with Felicia, Charam, Joey, and Kim and they have all agreed to serve if appointed. Please feel free to let Jennifer or me know if we can provide any additional information.



R. Patrick Betancourt, Director

Macon County Dept. of Social Services

1832 Lakeside Dr.

Franklin, NC 28734-6778

Office: 828-349-2130 | Mobile: 919-594-7398 | Fax: 828-349-2401

<https://www.maconnc.org/dss.html>

Our Mission: Partnering to promote, protect, and strengthen our community.

NOTICE: E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law (N.C. Gen. Stat. § 132-1 et. seq.) and may be disclosed to third parties by an authorized official. Unauthorized disclosure of juvenile, health, legally privileged, or otherwise confidential information, including confidential information relating to a public assistance case, is prohibited by law. If you have received this e-mail in error, please notify the sender immediately and delete all records of this e-mail.

From: Kellie Dula <kellie@regiona.org>

Sent: Monday, January 23, 2023 10:26 AM

To: pbetancourt@maconnc.org; jhollifield@maconnc.org

Cc: Sarajane Melton <sarajane@regiona.org>

Subject: AAA Regional Advisory Council Appointments

Dear Macon County Partners,

Southwestern Commission Area Agency on Aging works with all of you in several different ways, one of which is the Regional Advisory Council which consists of community members that the county commissioners appoint to assist the Area Agency on Aging with furthering our mission of developing and coordinating community-based systems of services for all older adults who reside within our region. **Several of our members' terms have expired and we need your assistance in resetting our volunteer base to assure that the needs of older adults are met.** Ideally, we'd like to have 3 members and 3 alternates from each county.

The following Advisory Council Members are up for reappointment.

Commissioner Ronnie Beale

828/421-8598

E-Mail: rbeale1955@yahoo.com

Sue Waldroop

828/524-4261

E-Mail: grandy@dnet.net

Kathy McGaha, Director Macon Co. Public Health

828-349-2475

Email = kmcgaha@maconnc.org

Patrick Betancourt, Director Macon County DSS

828/349-2124

E-mail: pbetancourt@maconnc.org

Jimmy Villiard

Franklin, NC 28734

E-Mail = jvilliard@maconnc.org

Would you be so kind as to review your list for this committee and let us know who you would like to appoint and/or reappoint for the Council.

I am happy to discuss at any time, and questions and/or concerns that you may have.

Thank you in advance for your time and energy!!

AAA Staff, Sarajane Melton and Kellie Dula

--

Kellie Dula

Family Caregiver and Dementia Support Coordinator

Southwestern Commission

Area Agency on Aging

828-565-1826

125 Bonnie Lane

Sylva, NC 28779

www.regiona.org



**MACON COUNTY TAX OFFICE
5 WEST MAIN STREET
FRANKLIN, NC 28734**

MEMORANDUM

To: Macon County Board of Commissioners
From: Abby Braswell, Tax Administrator *AB*
cc: Derek Roland, County Manager
Date: February 14, 2023
Re: Approval of 2023 Board of Equalization and Review

Please accept my recommendation for the 2023 Board of Equalization and Review to include Dwight Vinson, Gary Drake, Kristine Flaig, Donald Holland, and Richard Lightner.

Thank you.
Abby Braswell
Macon County Tax Administrator

Date: February 8, 2023

To: Macon County Board of Commissioners
Derek Roland, County Manager

From: Justin Setser, Land Use Administrator

Subject: Dave Jones Reappointment to Town of Franklin Planning Board

Dave Jones term has expired. Mr. Jones would like to continue to serve as an ETJ representative on the Town of Franklin Planning Board and Board of Adjustment for Macon County. Mr. Jones would only like to serve a three-year term expiring on February 6, 2026. This action was approved by the Town of Franklin's Town Council at their February 6, 2023 meeting.