

Macon County



MACON COUNTY BOARD OF COMMISSIONERS
JULY 12, 2022
6 P.M.
AGENDA

1. Call to order and welcome by Chairman Tate
2. Announcements
 - (A) Joint meeting with the Macon County Board of Education is now scheduled for Tuesday, July 26, 2022 at 6 p.m. at the Fine Arts Center on the Franklin High School campus for the presentation of the Franklin High School facility assessment and discussion of next steps.
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s) – **6 p.m.**
 - (A) Exchange of real property with the North Carolina Department of Transportation (NCDOT)

NOTE: The board may choose to act on this matter immediately following the close of the public hearing.
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
10. Old Business
 - (A) Discussion regarding Nantahala Library/Community Center – County Manager Derek Roland
 - (B) Correction to agreement with J&B Disposal – Solid Waste Director Chris Stahl

11. New Business

- (A) Resolution appointing plat review officers – Tax Administrator Abby Braswell
- (B) StreamFlow Rehabilitation Program (StRAP) grant/Budget Amendment #9 – SWCD District Director Doug Johnson
- (C) Selection of voting delegate for the North Carolina Association of County Commissioners (NCACC) annual conference (August) and the NCACC legislative goals conference (November)

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 May 26, 2022 continued session, the June 7, 2022 continued session and the June 14, 2022 regular meeting
- (B) Budget Amendments #1-8
- (C) Tax releases for the month of June in the amount of \$409.48
- (D) Monthly ad valorem tax collection report – no action necessary

13. Appointments

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

15. Recess until Tuesday, July 26, 2022 at 6 p.m. at the Fine Arts Center on the campus of Franklin High School for the purpose of holding a joint meeting with the Macon County Board of Education.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – PUBLIC HEARING

MEETING DATE: July 12, 2022

We have one public hearing on the agenda.

It involves the board's intent to authorize the exchange of county-owned property for property owned by the North Carolina Department of Transportation (NCDOT). A copy of the notice of public hearing will be included in the packet and it was published in the June 29, 2022 edition of *The Franklin Press*.

Following the close of the public hearing, the board can act to adopt the "Resolution Approving Exchange of Real Property," a copy of which is also included in the packet.

A third document, "Agreement to Purchase – Residue," is requested by NCDOT and will need the chairman's signature.

Mr. Ridenour can provide additional detail or answer questions at the meeting.

NORTH CAROLINA

COUNTY OF MACON

NOTICE OF PUBLIC HEARING
EXCHANGE OF REAL PROPERTY

Pursuant to North Carolina General Statute § 160A-271, the Board of Commissioners of Macon County states its intention to authorize the exchange of certain county-owned property for certain property owned by the North Carolina Department of Transportation (NCDOT).

The exchange involves the following tracts of land:

A. The County is the owner of the following tracts of land lying in Franklin Township, Macon County, North Carolina:

1. An approximate 7 acre parcel bearing Macon County Mapping Office PIN# 6585-63-8379 and more particularly described in that certain deed from the Macon County Fruit & Vegetable Growers Association, Inc. to the County of Macon dated April 17, 2021 recorded in Book V-40, Page 1320 of the Macon County Public Registry with an appraised value by the Macon County Tax Assessor's Office of \$189,500, and
2. An approximate 0.86 acre parcel bearing Macon Co. Mapping Office PIN# 6585-63-5293 and more particularly described in that certain deed from Shope to Macon County dated May 14, 1982 recorded in Book M-14, Page 95 of the Macon County Public Registry with an appraised value by the Macon County Tax Assessor's Office of \$11,250.

The total value of the above property of the County is valued by the Macon County Tax Assessor's office at an estimated \$200,750.

B. NCDOT is the owner of that certain remaining tract of residuary property lying in Franklin City Township, Macon County, North Carolina consisting of an approximate 0.37 acre tract resulting from its the purchase of lands located at 651 East Main Steet, Franklin, North Carolina bearing Macon County Mapping Office PIN# 6595-41-3500 and more particularly described in that certain deed from Jessie M. Revis to the Department of Transportation dated September 9, 2015 and recorded in Book Z-36, Page 2216 of the Macon County Public Registry.

The total value of the above property of the NCDOT is valued by the Macon County Tax Assessor's Office at an estimated \$273,290.

C. The parties are both governmental entities and mutually desire to exchange the real property belonging to the County in exchange for the real property belonging to NCDOT pursuant to the provisions of N.C.G.S. §160A-271 and §160A-279.

The exchange will be an even trade.

All persons interested in this exchange are invited to attend the meeting of the Board of Commissioners to be held in the Commission Boardroom, located on the third floor of the Macon County Courthouse, 5 West Main Street, Franklin, NC 28734, at 6:00 P.M., on Tuesday, July 12, 2022. At that time the Board intends to authorize the exchange of the properties described above.

This the 23rd day of June, 2022.

Macon County Board of Commissioners

NORTH CAROLINA

COUNTY OF MACON

RESOLUTION APPROVING EXCHANGE OF REAL PROPERTY

WHEREAS, Macon County is the owner of the following tracts of land lying in Franklin Township, Macon County, North Carolina:

1. An approximate 7 acre parcel bearing Macon Co. Mapping Office PIN# 6585-63-8379 and more particularly described in that certain deed from the Macon County Fruit & Vegetable Growers Association, Inc. to the County of Macon dated April 17, 2021 recorded Book V-40, Page 1320 of the Macon County Public Registry with an appraised value by the Macon County Tax Assessor's Office of \$189,500, and
2. An approximate 0.86 acre parcel bearing Macon Co. Mapping Office PIN# 6585-63-5293 and more particularly described in that certain deed from Shope to Macon County dated May 14, 1982 recorded in Book M-I4, Page 95 of the Macon County Public Registry with an appraised value by the Macon County Tax Assessor's Office of \$11,250, and

WHEREAS, the total value of the above property of the County is valued at an estimated \$200,750 according to the Macon County Tax Assessor's Office; and

WHEREAS, the North Carolina Department of Transportation "NCDOT" is the owner of that certain remaining tract of residuary property lying in Franklin City Township, Macon County, North Carolina consisting of an approximate 0.37 acre tract resulting from its the purchase of lands located at 651 East Main Steet, Franklin, North Carolina bearing Macon County Mapping Office PIN# 6595-41-3500 and more particularly described in that certain deed from Jessie M. Revis to the Department of Transportation dated September 9, 2015 and recorded in Book Z-36, Page 2216 of the Macon County Public Registry; and

WHEREAS, the total value of the above property of the NCDOT has an appraised value by the Macon County Tax Assessor's Office of \$273,290; and

WHEREAS, the parties are both governmental entities and mutually desire to exchange the real property belonging to the County in exchange for the real property belonging to NCDOT pursuant to the provisions of N.C.G.S. §160A-271 and §160A-279;

WHEREAS, the County and the NCDOT wish to make an even exchange of the above described Macon County property for the above described NCDOT property; and

WHEREAS, North Carolina General Statute §160A-271 authorizes the County to make such an exchange if authorized by the Board of Commissioners by a Resolution adopted at a regular meeting of the board upon at least 10 days' public notice; and

WHEREAS, the County has given the required public notice, and the Board is convened in a regular meeting.

NOW THEREFORE, the Macon County Board of Commissioners resolves that:

1. The Exchange of properties described above is authorized.
2. The Chairman of the Macon County Board of Commissioners is directed to execute the appropriate instruments necessary to carry out the Exchange.
3. The NCDOT form "Agreement to Purchase – Residue," is attached hereto as Exhibit A is confirmed and Commissioner Tate is authorized to sign such agreement as requested by the NCDOT.

Adopted at the July 12, 2022, Regular Meeting of the Macon County Board of Commissioners.

James Tate, Chairman, Macon County
Board of County Commissioners

ATTEST:

Derek Roland, Macon County
Manager and Clerk to the Board

(Official Seal)

AGREEMENT TO PURCHASE - RESIDUE

TIP No.: B-5125 WBS Element 42271.2.FR1 Date: _____
Claim of JESSIE M REVIS Parcel No: 008 County: MACON

I, the undersigned, agree to pay to the Department of Transportation the sum of \$ _____ CONSIDERATIO
N OF LAND
DONATED

for the portion of the lands formerly owned by JESSIE M. REVIS AKA Macon county tax parcel #
6595413500 being approximately 0.367 ACR +/- AKA NCDOT ASSET # 246252 * See Attached EXHIBITS
A,B,&C

(The bidder's attention is directed to the fact that the State of North Carolina does not warrant title to lands. It will be the responsibility of the buyer to satisfy himself as to the title to the property involved. The buyer should also examine the property carefully inasmuch as it is his responsibility, through survey or otherwise, to satisfy himself on the area of land being offered for sale. The purchaser also agrees to accept title to the property subject to any outstanding liens, taxes or other assessments.)

I attach hereto my personal check in the amount of \$ 0.00, which I understand will be returned to me if I am not the successful bidder. (If bid is \$500.00 or less, full amount of purchase price must accompany bid. If more than \$500.00, a deposit of \$500.00 or 10% of bid, whichever is larger, is required. In the event I am the successful bidder, I further agree that I will, promptly upon request, furnish the Department of Transportation a certified or cashier's check in the same amount in exchange for my personal check which will be returned to me, and agree that the certified or cashier's check will be credited against the purchase price of the property. Upon delivery to me of the deed from the State of North Carolina, I will promptly pay any balance due by certified or cashier's check. Should my bid be accepted by the Department and I cannot complete the purchase of the property within a reasonable period of time, I hereby agree to forfeit my deposit and I will have no further claim against the Department.

It is my understanding, in placing the bid on this property, that the sale of the subject land must be approved by the Council of State of the State of North Carolina, and that there could be a delay of several months in confirming the sale and delivering the deed.

It is requested that the following names be paced on the Deed:

SIGNATURE OF BIDDER

RECOMMEND ACCEPTANCE

Address: _____

BY: _____

Telephone #: _____

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: July 12, 2022

10(A). Mr. Roland would like to have some discussion regarding the Nantahala Library/Community Center facility, stemming from the email below.

From: keith@keithhargrovearchitect.com <keith@keithhargrovearchitect.com>
Sent: Tuesday, July 5, 2022 8:03 AM
To: jmorgan@maconnc.org; droland@maconnc.org
Subject: Nantahala Library Community Building

Jack and Derek,

Due to circumstances beyond my control, I will not be able to help with your project at Nantahala. I regret not being able to participate in something so positive for the Nantahala community.

I appreciate being considered and enjoyed meeting you Jack.

Thanks and good luck in your endeavor,
Keith

KEITH HARGROVE ARCHITECT PC
Asheville
828 301 2651 c
keithhargrovearchitect.com

10(B). Please see the attached email from Solid Waste Director Chris Stahl, along with a letter from J&B Disposal President Bonita Hamstra, regarding a correction that needs to be made in the county's franchise agreement with the company. Mr. Stahl will be at the meeting to answer any questions.

Mike Decker

From: Chris Stahl <cstahl@maconnnc.org>
Sent: Thursday, July 07, 2022 1:55 PM
To: Mike Decker; Eric Ridenour
Subject: Fwd: Rate on 8 yd Adj
Attachments: rate adj on 8yd.pdf

Gentlemen,

The Board of Commissioners recently approved changes to the Franchise Agreement with J&B Disposal. To wit, they increased a 5% increase for commercial container subscription services. In the documents provided by Bonita Hamstra, there was a calculation error in the new fee for weekly 8-yard container service. A letter from J&B Disposal is attached with the corrected rate. I have verified that the rate is 5% above the previous rate. Please check the Agreement to verify the amount quoted in the Agreement, and; if needed; please replace with the corrected amount. Also, once Agreement corrected and executed, would you please forward a copy to both myself and J&B Disposal.

Thank you.
Chris Stahl

From: Bonita Hamstra - J&B Disposal <bonita@jbdisposalinc.com>
Sent: 7/7/22 11:49 AM
To: "Chris Stahl (cstahl@maconnnc.org)" <cstahl@maconnnc.org>
Subject: Rate on 8 yd Adj

J&B disposal Inc
2076 Highlands Rd
Franklin NC 28734

7/7/22

Attn :

County Manager Derek Roland

Board of Commissioners

Chris Stahl

On my previous rate increase I made an error on the rate for an 8yd 1x per week
monthly charge.

The correct current rate 283.94, and with the increase it will be \$298.14

I apologize for the mistake, Thank you, for your understanding.

Sincerely:

Bonita Hamstra

President

J&B Disposal, Inc

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: July 12, 2022

11(A). Tax Administrator Abby Braswell is requesting approval of a resolution regarding the appointment of plat review officers. Enclosed in the packet you will find (1) a copy of the resolution and (2) a memorandum from Ms. Braswell outlining the need for action to comply with state law.

11(B). Soil and Water Conservation District Director Doug Johnson is seeking approval of a StreamFlow Rehabilitation Program (StRAP) grant in the amount of \$282,559. A copy of the “Notification of Funding Offer” is included in the packet, and Mr. Johnson will be at the meeting to provide further details and to answer any questions. Along with proposed approval of the grant will be Budget Amendment #9 from Ms. Carpenter.

11(C). Please see the enclosed email from Alisa Cobb with the North Carolina Association of County Commissioners (NCACC) regarding the designation of the board’s voting delegate for (1) the NCACC annual conference in August and (2) the NCACC legislative goals conference in November. The designations are due by Friday, August 5.



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: July 1, 2022
Re: Resolution for addition of a Plat Review officer

As per N.C.G.S §47-30.2 (a) “the board of commissioners of each county shall, by resolution, designate one or more persons experienced in mapping or land records management as a Review Officer to review each map and plat required to be submitted for review before the map or plat is presented to the register of deeds for recording. Each person designated a Review Officer shall, if reasonably feasible, be certified as a property mapper pursuant to G.S. 147- 54.4. A resolution designating a Review Officer shall be recorded in the county registry and indexed on the grantor index in the name of the Review Officer.

The N.C.G.S. §47-30.2 (b) states “ The Review Officer shall review expeditiously each map or plat required to be submitted to the officer before the map or plat is presented to the register of deeds for recording. The Review officer shall certify the map or plat if it complies with all statutory requirements for recording.”

The Macon County mapping office has three employees. A land record supervisor, a mapper II and a GIS technician. The GIS analyst, under the IT department, is also staffed in this office. All are designated Review Officers except, Kelley Gravitt, the GIS technician.

Please see the attached resolution to include all personnel in the mapping office be designated as Plat Review Officer. This resolution will also ensure compliance with the recordation of those plat review officers in the county registry as per the last sentence in section (a). At this time, none of the Review Officers have been recorded or indexed on the grantor index in the Register of Deeds as a review officer.

I would ask that the board of commissioners please pass this resolution so that the Macon County mapping office is in compliance with N.C.G.S §47-30.2

Thank you.
Abby Braswell
Macon County Tax Administrator

STATE OF NORTH CAROLINA

COUNTY OF MACON

RESOLUTION

APPOINTING PLAT REVIEW OFFICERS

WHEREAS, North Carolina General Statute 47-30.2 transfers from the Register of Deeds to a Review Officer the responsibility for reviewing land plats to determine whether they meet recording requirements; and

WHEREAS, North Carolina General Statute 47-30.2 requires the Board of Commissioners to, by resolution, appoint one or more persons as the Review Officer(s); and

WHEREAS, it is the desire of the Macon County Board of Commissioners to insure an expeditious review of all maps and plats as required by G.S. 47-30.2 before they are presented to the Register of Deeds for recording

NOW, THEREFORE BE IT RESOLVED effective July 12, 2022, that Kelley J. Gravitt, Michael C. Hall, Michael W. Ramsey of the Macon County Mapping Department and Wesley D. Hall of the Macon County GIS Department are hereby appointed to perform all responsibilities as required of the Review Officer under the appropriate North Carolina General Statutes.

BE IT FURTHER RESOLVED, that a copy of this Resolution designating the Review Officers be recorded in the Macon County Register of Deeds Office and indexed in the name of the Review Officer.

ADOPTED this the _____ day of _____, 2022.

James P. Tate, Chairman
Macon County Board of Commissioners

ATTEST:

Derek Roland, Clerk to the Board



Steve Troxler
Commissioner

North Carolina Department of Agriculture and Consumer Services

N. David Smith
Chief Deputy Commissioner

June 20, 2022

Doug Johnson / Sarah Clancy
Macon SWCD
191 Thomas Heights Rd
Franklin, NC 28734

NOTIFICATION OF FUNDING OFFER

Dear Doug Johnson / Sarah Clancy,

On behalf of Commissioner Steve Troxler and the North Carolina Department of Agriculture and Consumer Services - Division of Soil & Water Conservation, I am pleased to inform you that \$282,559.00 for your project, StreamFlow Rehabilitation Program (StRAP), was approved.

The original contract packet must be completed and returned to the NCDA&CS, making sure that the contracts and certain forms have been signed, dated, and witnessed. Since this is a witness contract, there are two (2) options to complete the contract. It is acceptable to have everyone sign the contract electronically or submit two (2) original signed contracts. Depending on the method you choose, please return as shown below:

Electronic Signed Contract:

Heather Reichert
Administrative Specialist
Heather.reichert@ncagr.gov

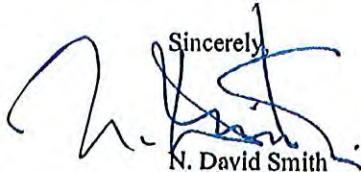
Original signatures email:

Heather Reichert, Administrative Specialist
N.C. Department of Agriculture & Consumer Services, Division Name
1614 Mail Service Center
Raleigh, NC 27699-1614

By completing these documents, you are agreeing to the specific stipulations, the general terms and conditions and specific reporting requirements. All authorized representative signatures must be in blue or black ink. Please use the Contract Check Off List to ensure all attachments are included and are in the correct order for each contract packet. Failure to complete and return the contract packets within 60 days of this letter or the deadline of any written extension provided will result in funding cancellation for the project.

One fully-executed, an original contract will be returned to you for your records. If you have any questions about your contract or any of the forms contained in your offer packet, please call Heather Reichert at 919-707-3768, or feel free to send an email to heather.reichert@ncagr.gov.

I would like to take this opportunity to thank you for participating in the StreamFlow Rehabilitation Program (StRAP).

Sincerely,

N. David Smith
Chief Deputy Commissioner

Enclosures
cc: Heather Bruce, Grants Manager

Email: David.Smith@ncagr.gov
1001 Mail Service Center, Raleigh, North Carolina, 27699-1001
(919) 707-3033 • Fax (919) 715-0026
An Equal Opportunity Affirmative Action Employer

Mike Decker

From: Alisa Cobb <alisa.cobb@ncacc.org>
Sent: Tuesday, June 21, 2022 1:14 PM
To: County Managers; County Clerks
Subject: Voting Delegate Designation for NCACC 115th Annual Conference and NCACC Legislative Goals Conference

Good Afternoon County Managers and Clerks to the Board,

In order to capture voting delegate designations for both the upcoming NCACC Annual Conference in August and NCACC Legislative Goals Conference in November, we are implementing a new process and asking your county to submit your voting delegate designation via [this link](#). You will have the option to select one person to serve as the voting delegate for both conferences, if that is your preference. **Click [here](#) to indicate who will serve as your voting delegates for NCACC Annual Conference and NCACC Legislative Goals Conference.**

Conference Details:

NCACC Annual Conference: The NCACC's 115th Annual Conference Business Session will be held in Cabarrus County on Saturday, August 13, at 2 pm, with each county entitled to one vote on items that come before the membership, including the election of the NCACC Second Vice President.

NCACC Legislative Goals Conference: The NCACC's Legislative Goals Conference will be held over two days, November 16-17, in Wake County. Delegates will vote on the slate of goal proposals that have been thoroughly vetted with the final slate of proposals to be brought before the Association's membership in November.

NCACC Constitution, Article VI:

“On all questions, including the election of officers, each county represented shall be entitled to one vote, which shall be the majority expression of the delegates of that county. The vote of any county in good standing may be cast by any one of its County Commissioners who is present at the time the vote is taken; provided, if no commissioner be present, such vote may be cast by another county official, elected or appointed, who holds elective office or an appointed position in the county whose vote is being cast and who is formally designated by the Board of County Commissioners. These provisions shall likewise govern district meetings of the Association. A county in good standing is defined as one which has paid the current year's dues.”

Please submit your voting delegate designations by Friday, August 5, close of business. Should you have any questions, please contact Alisa Cobb at alisa.cobb@ncacc.org.

Thank you,

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: July 12, 2022

Item 12A. Draft minutes from the May 26, 2022 continued session and the June 7, 2022 continued session are attached for the board's review and approval. Draft minutes from the June 14, 2022 regular meeting will be forwarded to you prior to the meeting. (Mike Decker/Tammy Keezer)

Item 12B. Budget Amendments #1-8 are attached for your review and approval. (Lori Carpenter)

Item 12C. Approval of tax releases for the month of June 2022 in the amount of \$409.48, per the attached memorandum from Tax Collections Supervisor Delena Raby.

Item 12F. A copy of the ad valorem tax collection report, which shows a 98.79 percent collection rate as of June 30, 2022. Report only. No action is necessary. (Delena Raby)

MACON COUNTY BOARD OF COMMISSIONERS
May 26, 2022
CONTINUED SESSION
MINUTES

Chairman Tate reconvened the meeting at 6:00 p.m. in the commission boardroom as recessed from the May 10, 2022 regular meeting and stated that the purpose was for the presentations of the proposed Fiscal Year 2022-23 budget, and proposed service fee increases for Burningtown-Iotla Fire Department, Cullasaja Gorge Fire Department, Franklin Fire and Rescue and Otto Fire and Rescue. All Board Members, County Manager Derek Roland, Deputy Clerk Mike Decker, Finance Director Lori Carpenter and members of the news media, county employees and interested citizens were present. County Attorney Eric Ridenour was absent. Chairman Tate requested to add item 5(A), an appointment to the Highlands Tourism Development Commission, to the agenda, and the board agreed by consent to do so.

Presentation of the Recommended Fiscal Year 2022-23 Budget: Mr. Roland presented his recommended Fiscal Year 2022-23 budget to the board. A copy of the budget message is attached [Attachment 1] and is hereby made a part of these minutes. The budget as proposed is \$59,047,113 and the highlights were included in a Prezi presentation provided by Mr. Roland. Among those highlights, Mr. Roland stated, “Our economy is booming, but there is uncertainty on the horizon” as he identified the upcoming challenges to be rising costs, supply chain issues and retaining qualified staff. In his summary, Mr. Roland said the proposed budget will “allow us to maintain a high level of service, maintain our solid financial position and remain competitive with no increase in the ad-valorem tax rate.”

Presentations from volunteer fire department representatives regarding proposed service fee increases:

(A) Burningtown-Iotla Fire and Rescue – Board Chair Mike Yacks and Chief Mike Shuler requested a millage rate increase due to increased operating costs as well as expenses for beginning construction of a new facility as the current station is 43 years old and in need of substantial repairs, including replacement of the roof, HVAC, windows and siding. Chief Shuler stated he is requesting an increase of approximately \$118,000, which would increase the department’s tax rate from 10.56 cents to 15.96 cents per \$100 valuation. He said the effect of the increase for a \$350,000 home would be approximately \$18.90. Chief Shuler

stated that the population of the district has increased from 1,596 people to 2,248 in the past year, and the number of structures has increased from 739 to 1,038 in the past year as well.

(B) Cullasaja Gorge Fire and Rescue – Board Chair Jack Baird and Chief Bobby Henry requested a millage rate increase for the purpose of supporting a new substation on Elijay Road, a new 3,000-gallon truck to replace a 1992 model 1,500-gallon manual shift truck, and another paid fireman. Mr. Baird stated they have not had a millage rate increase since 2008. Chief Henry added that additional funds to support the substation are expected to come from their annual newsletter distribution. They requested an increase in the millage rate from 5.57 cents to 7.20 cents per \$100 valuation.

(C) Franklin Fire and Rescue – Chief Ben Ormond requested a tax rate increase from 5.45 cents to 7.0 cents per \$100 valuation. He stated this would give the department an extra \$252,694 for the use of hiring three full-time fire fighters and the purchase of replacement fire apparatuses. Chief Ormond stated last year they responded to approximately 1,836 calls for medical response, which is 630% more calls on average than the other departments in the county and that the additional personnel would allow for an extra person on each shift.

(D) Otto Fire and Rescue – Board Chair Colby Anderson and Chief Barry Cabe requested a tax rate increase from 1.00 cents to 1.192 cents to assist with covering the cost to begin construction of a new main station. Chief Cabe stated the estimated cost is between \$4.8 million and \$5 million. He reminded the board they requested \$280,000 last year, which was the amount required by SunTrust Bank to approve the loan, but instead was allocated \$166,000. Chief Cabe stated they are requesting \$114,000 to finish out the \$280,000 they need to get the project started with a projected three to four year completion period. He stated that the money that was approved last year as well as donations have been placed in a special account specific for this project. No action was taken.

Consideration of budget amendments #297-304 – Finance Director Lori Carpenter requested approval of budget amendments #297-304 as presented [copies attached]. Upon a motion by Commissioner Beale, seconded by Commissioner Shields, the board voted unanimously to approve the budget amendments as requested.

Discussion regarding scheduling of budget work sessions – After a brief discussion, the board agreed to hold a budget work session on June 7, 2022 at 5:00 p.m. in the commission boardroom.

Appointment(s) – Chairman Tate announced that Travis Brooks has resigned from the Highlands Tourism Development Commission (TDC) and there is a recommendation for the appointment of Kay Craig, owner of the Ugly Dog Pub, as the new representative of food and beverage businesses. Upon a motion by

Commissioner Beale, seconded by Commissioner Higdon, the board voted unanimously to approve the appointment.

RECESS: At 8:49 p.m., upon a motion by Commissioner Higdon, seconded by Commissioner Young, the board voted unanimously to recess until June 7, 2022 at 5:00 p.m. in the commission boardroom.

Derek Roland
Ex Officio Clerk to the Board

Jim Tate
Board Chair

MACON COUNTY BOARD OF COMMISSIONERS
JUNE 7, 2022
CONTINUED SESSION
MINUTES

Chairman Tate reconvened the meeting at 5:00 p.m. as recessed from the May 26, 2022 continued session and stated that the primary purpose was for on-going budget discussion. All Board Members, County Manager Derek Roland, Deputy Clerk Mike Decker, Finance Director Lori Carpenter, County Attorney Eric Ridenour and members of the news media, county employees and interested citizens were present.

Discussion regarding the recommended Fiscal Year 2022-23 Budget:

Chairman Tate asked board members if there were any questions or items they wanted to discuss regarding the recommended budget. Mr. Roland stated there had been a minor change to the recommended budget following his discussion with Ruthie Edwards with the North Carolina Forest Service (NCFS), whom he had not been able to connect with prior to his budget presentation. He said the recommended amount was \$94,528 and asked the board to consider increasing that amount by \$8,098 making the new total \$102,626. Mr. Roland indicated the difference would be taken from the Transfer to Fund 46 account. He explained that the county is only responsible for 40 percent of the funding for the NCFS with the remaining 60 percent being funded by the state. Mr. Roland said the increased amount would be representative of the county's 40 percent match and the state's portion would be \$153,940 for a total contracted amount of \$256,566. Mr. Roland reminded the board that \$20,400 of the county's \$102,626 allocation is for a one-time capital purchase of a fire attack vehicle. He also gave a report of funds budgeted for the NCFS since FY 2020 and how much was unspent. Mr. Roland reminded board members that the unspent funds revert to the fund balance at the end of the year.

Commissioner Beale requested the board take another look at the library funding. He stated the library had requested \$100,000, but the county manager only put \$50,000 in his recommended budget. Commissioner Beale said we are the only county that operates three libraries, it is not known if Nantahala will need additional employees with the new location, and the employees serve Macon County citizens and need to be paid accordingly even though they are not Macon County employees. He requested an inflationary increase of 7 percent, which would bring their allocation to \$70,000, which would help them increase their wages and keep the staff. Finance Director Lori Carpenter shared that the

current contingency balance was \$100,000 if the board wanted to reduce that amount by the \$20,000 request. Commissioner Higdon stated he had received more phone calls regarding the library this year than ever before with concern about the "Gay Pride" display in the teen section. He said he was having a hard time allocating an increase to a publicly funded institution that supports a display that is so divisive. After a brief discussion between Commissioner Beale and Commissioner Higdon, Commissioner Higdon stated he felt that the board's position is to set the direction of the county and the agencies that represent the county.

Commissioner Young suggested Cowee School be turned over to a non-profit to maintain instead of spending \$70,000 for the county to maintain. He said he believed when new schools were built the intent was to no longer have to maintain the old facilities and inquired as to whether it would be better to have Mainstream, the Little Tennessee Land Trust, or another non-profit take over those responsibilities. Commissioner Beale stated that Cowee School is a heritage center for the entire county. Mr. Roland confirmed the budget recommendation was for \$67,500 with \$50,000 of that amount to cover roof refurbishment and the remainder covering utilities. Commissioner Higdon said this year the basketball courts had to be resurfaced, last year the well had to be replaced and in previous years, the HVAC system had to be replaced, as well as the kitchen, which is not being utilized. Commissioner Young added that in 20 years we are still going to be maintaining this property like any other county-owned building. Commissioner Beale added that the Eastern Band of Cherokee Indians was also contributing to the facility and the Cowee Community heritage group helps take care of the facility and grounds. Chairman Tate said he did not disagree with Commissioner Young and understood from the beginning that the center was to become self-sufficient. Commissioner Higdon said he recalled the original plan was to contribute \$60,000 for three years and then the center would be self-sufficient. Commissioner Beale said this was not the only previous school building that the county had contributed to, but the other facilities are not the size of this facility nor open every day.

Commissioner Higdon requested time to talk about the proposed \$150,000 pickleball courts. He stated that the pickleball courts serve people primarily his age, but for months the skate park had been discussed and was not included in the budget. Commissioner Higdon asked Franklin Town Manager Amie Owens to give an update on the status of the skate park from the town's perspective. Ms. Owens shared that the town council had discussed the park at its meeting last night regarding communication issues with J.E. Dunn Construction and resignation of the project manager in April. She said the town has reached out to Artisan Skateparks that actually builds skate parks and has received a quote between \$260,000 and \$280,000 to build the park. Ms. Owens said that with the \$35,000 that this board said it would give, the donations that have been raised thus far, and a \$50,000 grant secured by the town yields about \$103,000 toward that cost. She said there were also two other grants in play and that she

had just sent an email to J.E. Dunn Construction requesting a \$25,000 donation and suggested making this a town project. Commissioner Beale inquired about including restrooms and other amenities. Ms. Owens stated those items were not included in the quote as the town wanted to phase the project and felt the important part at this time was having the area for the individuals to use as a skate park and then add things as the town council decides what to do with the remainder of the Whitmire property. She indicated that the contractor from Artisan Skateparks would not be able to start the project until March 2023. Commissioner Young stated he would be willing to discuss constructing the park at Parker Meadows, close to the dog park, or even the playground where there are restrooms and parking areas. Commissioner Beale asked how much property the county owns near the dog park. Mr. Roland indicated there is about an acre left for utilization. Ms. Owens stated the park is about 6,000 square feet, but the accessories including the apron for safety, restrooms and parking take up much more space. After some additional discussion, Ms. Owens said this would be a topic of discussion at the joint meeting between the town and county boards in August and that she would continue to provide updates.

Mr. Roland steered the discussion back to the pickleball courts and stated a \$250,000 state capital infrastructure fund directed grant that can be used to make stream bank restorations and paving improvements along the greenway freed up funds within the recreation budget. He said a strong recommendation for the pickleball court from the recreation board was made in response to a very vocal pickleball community. Mr. Roland added the pickleball community has initiated fundraising efforts similar to the skate park group and those fundraising efforts have not been factored into this recommended budget, but could serve to reduce the amount the county has to put in. He added that we will be looking at putting it on county-owned property and on property that will be the least intrusive as far as grading. Mr. Roland reminded the board members that last year a \$127,500 contribution was made to the Town of Highlands for a lighting project at the ball field there, which was in the recreation function. He said they could not get the lights on that ball field because of some issues with rock under the surface, so they are going to transfer that funding to light their pickleball courts. Mr. Roland indicated that the recreation director approached him with this request since the lighting at the Highlands park was rolling off and the grant was covering other expenses that would have otherwise been budgeted. Chairman Tate stated the pickleball courts was a priority on the recreation commission because of how popular the sport is becoming.

Commissioner Higdon addressed the proposed Cost of Living Adjustment (COLA) for county employees, saying this is a tough one here, but "in my opinion what I say is my opinion it's not representative of this board. I'm only one vote out of five." He referenced the salary study conducted last year and funding the increases with a recurring cost of \$2.6-million. Commissioner Higdon stated that at that time it was indicated that those changes put us in the end zone, takes care of us, and was a comprehensive plan, but again this year in the

proposed budget there is a three percent cost of living raise suggested for all employees with a one-step increase. He said this equates to about 1.5 percent per employee, which is essentially a four and a half percent proposed salary increase for county employees, and while they do a tremendous job we're in tough economic times right now and in years past our average has been a two percent cost of living in more normal times. Commissioner Higdon stated he personally thinks that a three percent COLA plus a step increase is a little bit hefty and wanted to discuss it. Mr. Roland reiterated that employees are our most valuable asset and the budget in general is based on extremely conservative revenue projections. He said the expenditures related to the COLA and the step increase can be supported based on the times that we are in right now, and if economic growth were to stop tomorrow we can still support what had been put in this budget. Mr. Roland clarified that we were in the end zone when we passed that pay study, but since then inflation increased three and a half percent and as he cited in the presentation the average statewide planned COLA is 4.7 with merit increases on top of that ranging from another 1.8 to 3.7 percent. He said the reason he recommended this was that in order to continue to be competitive and continue to provide high quality public service we have to try to take all steps necessary to recruit and retain high quality employees. Commissioner Beale commented that we are still behind Jackson County as well as Swain County. Chairman Tate commented that although private and public sector employers are different, he would not have anybody working for him if he was only giving a 4.5 percent increase over the last six months or in the next six months, therefore, he feels that is a minimal increase to consider.

Chairman Tate stated there had been some really good discussion tonight and that he wanted to add Cowee School to an upcoming agenda for further discussion. Commissioner Shields said he thought Mr. Roland had done an excellent job with the budget and wanted to be sure the employees are taken care of. Commissioner Beale asked School Superintendent Dr. Chris Baldwin to share what the school board had budgeted for a COLA for the teachers. Dr. Baldwin said the state gave them overall about a 2.5 percent increase, and hourly employees will get an increase from \$13 per hour to \$15 per hour for those earning the lowest hourly wage.

After some additional discussion, Chairman Tate thanked Mr. Roland for the work he had done on the budget and indicated there seems to be a consensus on supporting the budget and the board will vote after the public hearing on June 14, 2022. Mr. Roland thanked Ms. Carpenter for her work on the budget as well as Lindsay Leopard in the Finance Department and the county's department heads.

Discussion regarding the recommended increases for fire district service fees:

(A) Burningtown-Iotla Fire and Rescue – Commissioner Beale requested a correction to the department's letter to the board in the third paragraph, which

says the increase would be roughly \$18.90 but should really should be \$189. He inquired as to whether the community had been told in their meeting that the increase was going to be \$190 a year or were they told \$18.90. Chief Mike Shuler stated they were told the increase would be between \$170 to \$200 a year, and there was a misprint in the letter Commissioner Beale was referencing. Chairman Tate asked if Chief Shuler was sure because he was positive he was told in a previous meeting with the department that it was going to be less than a \$20 increase. Chief Shuler indicated he was sure. Commissioner Young said the request is a 30 percent increase in the budget that seems out of proportion for an increase whenever the last increase was three to four years ago. Commissioner Beale said he feels the department has done a good job of outlaying why the money is being spent and asked Commissioner Young if he could support 50 percent of the new proposed rate, which would take their additional revenue from \$119,609 down to around \$60,000 a year still giving them a little leeway in what they have to do. Commissioner Young said that, in his personal opinion, there were 12 departments county-wide and in looking at an average of what it costs to operate and what it costs per call that Burningtown is already on the high end of that and out of proportion with the other departments. Commissioner Higdon said families and households are suffering in managing their houses or small businesses as well and do not have anywhere to go and get extra money. He said he cannot support any sort of tax increase for anything and thinks it is time that publicly funded agencies learn to live with what they have because that is what families and businesses are doing. Commissioner Higdon stated he cannot support any tax increase for anything, not just Burningtown. Commissioner Shields said he could support 50 percent of the proposed rate as suggested by Commissioner Beale. Chairman Tate said he could support a tax increase for the department due to the increase in operating, but felt he had been misled based on the previous discussion. After lengthy discussion, Commissioner Beale made a motion, seconded by Commissioner Shields, to reduce their requested amount by 50 percent resulting in an increase to their tax rate of .1326 per \$100 valuation. (\$59,804). The motion failed 3-2 with Commissioners Beale and Shields voting in favor and Commissioners Higdon, Tate and Young opposing. Upon a motion by Chairman Tate, seconded by Commissioner Beale, the board voted 3-2 to increase the rate by a penny with the new rate being 0.1156, with Commissioners Beale, Shields and Tate in favor and Commissioners Higdon and Young opposing.

(B) Cullasaja Gorge Fire and Rescue – Board Chair Jack Baird and Chief Bobby Henry responded to questions from board members and clarified their budget request. Mr. Baird indicated that building costs had gone up this year and that the current estimate for the new sub-station was \$150,000 for a two-bay metal building with a kitchen. At the end of the discussion, Commissioner Shields made a motion, seconded by Commissioner Beale, to approve the requested increase of 1.63 cents making their new rate .072 per \$100 valuation. The vote

was 3-2 with Commissioners Beale, Shields and Young voting in favor and Commissioners Tate and Higdon opposing.

(C) Franklin Fire and Rescue – Chief Ben Ormond responded to questions from board members during a brief discussion regarding recruitment of volunteers and the budget request. Chairman Tate stated Chief Ormond works for an elected board and mayor and they know what is best for their residents. Commissioner Beale requested that Chief Ormond consider starting or rekindling the junior firefighter program. Chief Ormond said he was weeding through the paperwork of establishing a non-profit as it has to be a separate entity and indicated he has looked at partnering with Boy Scouts of America, which can also provide some additional resources. Commissioner Young recommended that Chief Ormond look at partnering with Emergency Management Director Warren Cabe and county finance staff on purchasing in bulk in order to possibly find better deals. Upon a motion by Commissioner Shields, seconded by Commissioner Beale, the board voted 4-1 to increase the rate from .0545 to .07 per \$100 valuation, with Commissioner Higdon opposing.

(D) Otto Fire and Rescue – Chief Barry Cabe and Board Chair Colby Anderson were present to answer questions from the board regarding their budget requests. After a short discussion regarding the logistics of a new main station, Commissioner Shields made a motion to approve an increase of 1.92 cents (\$95,752) as requested. The motion failed for a lack of a second. Upon a motion by Commissioner Beale, seconded by Commissioner Shields, to give a one-cent increase (\$49,812) and rethink the building plan, the motion failed on a 3-2 vote, with Commissioners Beale and Shields voting in favor and Commissioners Tate, Young and Higdon opposing.

Consideration of resolution exempting engineering services for the Macon Middle School Locker Room project and the accompanying budget amendment (#317) – Mr. Roland stated that funding was appropriated from fund balance at the last meeting to move forward with construction of the locker room facility at the Macon Middle School complex. He said the architect is finishing up work with that design, but some soil borings have to be completed at the site prior to beginning construction and we have a quote from Bunnell Lammons Engineering in the amount of \$4,640. Mr. Roland stated the resolution will exempt these services from the competitive bid requirement as permitted by the North Carolina General Statutes and the budget amendment will move \$5,000 from general fund contingency to the capital project fund for the Macon Middle School Locker Room. Upon a motion by Commissioner Shields, seconded by Commissioner Young, the board voted unanimously to approve the resolution and budget amendment as requested, and copies of both are attached [Attachments 1 and 2, respectively] and are hereby made a part of these minutes.

RECESS: At 7:27 p.m., upon a motion by Commissioner Higdon, seconded by Commissioner Young, the board voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Jim Tate
Board Chair

MACON COUNTY BUDGET AMENDMENT
AMENDMENT # 2

FROM: FINANCE

DEPARTMENT: TRANSIT

EXPLANATION: Roll funds forward from FY22 for CARES and Capital

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
11-3840-417900	Fund Balance Appropriation	\$ 63,333.00	
11-3570-435109	NCDOT-CTP-CAPITAL	\$ 448,162.00	
11-4935-569601	EQUIPMENT - VEHICLES	\$ 511,495.00	
11-3570-445715	CARES	\$ 11,057.00	
11-4939-556502	GASOLINE/FUEL OIL/LUBRICANTS	\$ 11,057.00	

REQUESTED BY DEPARTMENT HEAD: *[Signature]*

RECOMMENDED BY FINANCE OFFICER: *[Signature]*

APPROVED BY COUNTY MANAGER: _____

ACTION BY BOARD OF COMMISSIONERS: 7/12/2022

APPROVED AND ENTERED ON MUNIS DATED: _____

CLERK: _____

Southwestern Commission Council of Government

This Agreement is hereby entered into by and between the SOUTHWESTERN COMMISSION (the "AGENCY") and MACON COUNTY (the "RECIPIENT") (referred to collectively as the "Parties").

1. EFFECTIVE TERM:

The RECIPIENT's performance period for this agreement shall be effective starting July 1, 2021 through June 30, 2023. The PARTIES' duties of record-keeping, monitoring, reporting, and auditing continue thereafter as provided below.

2. RECIPIENT'S DUTIES:

The RECIPIENT is authorized by this agreement to use funds for purposes referenced in the Current Operations Appropriations Act, Session Law (S.L.) 2021-180, as amended by S.L. 2021-189. The RECIPIENT's scope of work is a complete and concise scope of goods or services supported by this agreement and consistent with language in S.L. 2021-180, as amended by S.L. 2021-189. (See Appendix A).

The RECIPIENT agrees to use the funds in the amounts allocated for the budget cost items set forth in the RECIPIENT's Budget. RECIPIENT may reallocate and/or redistribute among budgeted items up to 10% in overall budget costs without the express written permission of the AGENCY.

The RECIPIENT understands and acknowledges that total funding level available under this agreement will not exceed \$40,000.

The RECIPIENT acknowledges they have provided the following additional documentation:

- a. Internal Revenue Service W-9 form (includes address, Tax ID) _____
- b. Scope of Work – Appendix A _____
- c. Policy addressing conflicts of interest _____

The RECIPIENT understands and acknowledges required compliance with all statutory provisions outlined in G.S. 143C-6-22 Use of State funds by non-State entities, 9 N.C.A.C. Subchapter 3M and the requirements found in S.L. 2021-180, Section 5.2; 5.3; and 40.8 as amended by S.L. 2021-189.

The RECIPIENT shall ensure:

- a. Funds are used for nonsectarian, nonreligious purposes only.
- b. No more than \$120,000 in State funds, including any interest earnings accruing from those funds, may be used for the annual salary of any individual employee of a nonprofit organization.
- c. Interest earnings on funds shall be used for the same purposes for which the grant was made.
- d. Submission of quarterly reports on financial and performance progress. This shall include financial and performance progress of the RECIPIENT.
- e. Compliance with 9 N.C.A.C. Subchapter 3M.0205.

Pursuant to G.S 143C-6-8, the RECIPIENT understands and agrees that funding shall be subject to the availability of appropriated funds. However, in the event of agreement termination due to lack of adequate appropriated funds, the AGENCY will ensure that it will pay for services and goods acquired and obligated on or before the notice of agreement termination.

3. AGENCY'S DUTIES & PAYMENT PROVISIONS:

The AGENCY shall ensure that funds allocated and disbursed pursuant to Session Law 2021-180, as amended by S.L. 2021-189, comply with the intent and guidance found in these Session Laws and ensure compliance with related state statutes and financial management standards.

The AGENCY is subject to the following requirements:

- a. Upon the RECIPIENT's submission of documents identified in Section 2 of this contract and invoice and proof of payment, the AGENCY shall reimburse the RECIPIENT the full amount as identified in the scope of work within 30 days.
- b. Develop RECIPIENT quarterly financial and performance reporting document that shall incorporate the requirements of 9 N.C.A.C. Subchapter 3M.0205 and require the RECIPIENT to:
 - i. Certify that funds to be received or held were used for the intended purpose.
 - ii. Provide an accounting for funds received, interest earned, funds expended.
 - iii. Provide activities, accomplishments, and performance measures.
 - iv. Provide a list of employees and the amount of State funds used for the employee's annual salary.
 - v. Provide supporting invoices, contracts, payroll information or other documents to support expenditures.
- c. Conduct financial and performance monitoring until the contract is completed.
- d. Extend the term of this contract, if necessary, as funds will not revert until expended or the particular project has been completed for SCIF Grants.

4. FUNDS MANAGEMENT:

The RECIPIENT agrees that funds paid through this contract shall be subject to the following:

- a. Accounted for in a separate fund and accounting structure within the RECIPIENT's central accounting and / or grant management system. This shall include accounting for interest earned on these funds.
- b. All accounts payable disbursements, check register disbursements and related transactions shall be managed in a detailed manner that supports fully transparent accounting of all financial transactions associated with these funding allocations described in Section 3 above.
- c. Expenditures for travel mileage, meals, lodging and other travel expenses incurred in the performance of this Contract shall be reasonable and supported by documentation. State rates should be used as guidelines. International travel shall not be eligible under this Contract.
- d. If eligible, the RECIPIENT shall:
 - i. Request from the North Carolina Department of Revenue a refund of all sales and use taxes paid by them in the performance of this Contract, pursuant to N.C.G.S. 105-

164.14; and ii. Exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their quarterly project status reports.

5. POST-GRANT AWARD DOCUMENTATION REQUIREMENTS:

The RECIPIENT agrees to submit the required quarterly report on or before the 10th day following the end of each quarter. The first report is due on or before July 10th to the AGENCY. The AGENCY shall provide the format and method for reporting. All reports and supporting documents shall include the RECIPIENT information and shall be submitted as prescribed to the AGENCY.

RECIPIENT agrees that all program activity results information reported shall be subject to review and authentication as described in Paragraph 7 and RECIPIENT will provide access to work papers, receipts, invoices and reporting records, if requested by the AGENCY, as the AGENCY executes any monitoring or internal audit responsibilities.

6. AGREEMENT ADMINISTRATORS:

All notices permitted or required to be given by one Party to the other and all questions about the Agreement from one Party to the other shall be addressed and delivered to the other Party's Agreement Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Agreement Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Agreement Administrator by giving timely written notice to the other Party.

RECIPIENT and AGENCY Point of Contact	
RECIPIENT Contract Administrator	AGENCY Contract Administrator
Name: _____	Russ Harris
Address: _____	Southwestern Commission Council of Government
_____	125 Bonnie Ln, Sylva, NC 28779
Email: _____	Phone: 828-586-1962 ext. 212
	Email: russ@regiona.org
Fiscal year end MONTH: _____	

7. MONITORING AND AUDITING:

The RECIPIENT acknowledges and agrees that, from and after the date of execution of this Agreement and for five (5) years following its termination, the books, records, documents and facilities of the RECIPIENT are subject to being audited, inspected and monitored at any time by the AGENCY upon its request (whether in writing or otherwise). The RECIPIENT further agrees to provide AGENCY staff and staff of the Office of State

Auditor with access to financial and accounting records to support internal audit, financial reporting and related requirements.

The RECIPIENT acknowledges and agrees that, regarding the grant funds, it will be subject to the audit and reporting requirements prescribed in G.S. 159-34, Local Government Finance Act – Annual Independent Audit, rules, and regulations. Such audit and reporting requirements may vary depending upon the amount and source of grant funding received by the RECIPIENT and are subject to change.

8. TAXES:

The RECIPIENT shall be considered to be an independent RECIPIENT and as such shall be responsible for all taxes. The RECIPIENT agrees to provide the AGENCY with the RECIPIENT'S correct taxpayer identification number upon the execution of this Agreement. The RECIPIENT agrees that failure to provide the AGENCY with a correct taxpayer identification number authorizes the AGENCY to withhold any amount due and payable under this Agreement.

9. SITUS:

This Agreement shall be governed by the laws of North Carolina and any claim for breach or enforcement of this Agreement shall be filed in State court in Wake County, North Carolina.

10. COMPLIANCE WITH LAW:

The RECIPIENT shall remain an independent RECIPIENT and as such shall be wholly responsible for the scope of work to be performed under this Agreement and for the supervision of his employees and assistants. The RECIPIENT represents that it has, or will secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of or have any individual contractual relationship with the AGENCY. The RECIPIENT shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of his business and work performance under this Agreement, including those of Federal, State, and local agencies having appropriate jurisdiction. The Recipient acknowledges and agrees that, in its conduct under this Contract and in connection with any and all expenditures of grant funds made by it, it shall comply with the cost principles enunciated in the Code of Federal Regulations, 2 CFR, Part 200. The RECIPIENT acknowledges and agrees that it is required to follow all North Carolina Procurement rules and regulations.

11. TERMINATION OF AGREEMENT:

This agreement may be terminated by mutual consent upon sixty (60) days written notice to the other party, or as otherwise provided by law. As soon as reasonably possible following termination of this agreement, the amount of any residual unexpended funds shall be transferred to the AGENCY.

12. AMENDMENTS:

This Agreement may be amended in writing which documents approval of changes by both the AGENCY and the RECIPIENT.

13. AGREEMENT CLOSE-OUT PROCESS:

The RECIPIENT agrees to submit to the AGENCY a complete performance and expenditure status report (final quarterly report) within ninety (90) days after the completion of the project or final expenditure date, whichever is later. Unexpended funds should be promptly returned to the AGENCY at this time.

RECIPIENT will be deemed noncompliant if its final report is not submitted within the 90-day period stated above. Once the complete final performance and financial status report package has been received and evaluated by the AGENCY, the RECIPIENT will receive official notification of agreement close-out. The letter will inform the RECIPIENT that the AGENCY is officially closing the agreement and retaining all agreement files and related material for a period of five (5) years or until all audit exceptions have been resolved, whichever is longer.

14. AUTHORIZED SIGNATURE WARRANTY:

The undersigned represent and warrant that they are authorized to bind their principals to the terms of this agreement. **In Witness Whereof**, the RECIPIENT and the AGENCY have executed this Agreement in duplicate originals, with one original being retained by each party.

RECIPIENT

Signature

Date

Printed Name

Title

AGENCY

Signature

Date

Printed Name

Title

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: July 05, 2022

RE: Releases for June, 2022

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 JUNE 2022: \$409.48

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
99005 FERRIELL, JANET	2020-103652	LAS	12/31/9999 1:35:45 PM			
				DY: PERSONAL PROPERTY		
				CLERICAL ERROR		
				CLERICAL ERROR		
				SOLD CAMPER IN 2016		
				DY: PERSONAL PROPERTY		
99005 FERRIELL, JANET	2021-103652	LAS	12/31/9999 1:36:25 PM			
				G01 ADVLTAX	2,543.00	9.53
				F04 ADVLTAX	2,543.00	1.42
				TOTAL RELEASES:		10.95
99005 FERRIELL, JANET	2018-103652	LAS	12/31/9999 1:33:25 PM			
				CLERICAL ERROR		
				CLERICAL ERROR		
				SOLD CAMPER IN 2016		
				DY: PERSONAL PROPERTY		
99005 FERRIELL, JANET	2019-103652	LAS	12/31/9999 1:34:07 PM			
				CLERICAL ERROR		
				CLERICAL ERROR		
				SOLD CAMPER IN 2016		
				DY: PERSONAL PROPERTY		
115575 GREEN & CLEAN LAUNDROMAT	2020-203219	ZAD	12/31/9999 2:06:23 PM			
				CLERICAL ERROR		
				CLERICAL ERROR		
				SOLD CAMPER IN 2016		
				DY: PERSONAL PROPERTY		
115575 GREEN & CLEAN LAUNDROMAT	2021-203219	ZAD	12/31/9999 2:04:50 PM			
				Business Dissolved per NCDSOS		
				DY: PERSONAL PROPERTY		
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				Business Dissolved per NCDSOS		
				DY: PERSONAL PROPERTY		
119759 GWYDIAN LLC	2021-203292	ZAD	12/31/9999 2:07:15 PM			
				F01 ADVLTAX	7,157.00	3.90
				G01 PEN FEE	7,157.00	2.86
				F01 PEN FEE	7,157.00	0.39
				G01 ADVLTAX	7,157.00	28.63
				TOTAL RELEASES:		35.78
119759 GWYDIAN LLC	2020-203292	ZAD	12/31/9999 2:08:18 PM			
				Business Dissolved per NCDSOS		
				DY: PERSONAL PROPERTY		
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				Business Dissolved per NCDSOS		
				DY: PERSONAL PROPERTY		
				F10 PEN FEE	14,816.00	0.44
				H01 PEN FEE	14,816.00	2.32
				G01 ADVLTAX	14,816.00	59.26
				F10 ADVLTAX	14,816.00	4.44
				H01 ADVLTAX	14,816.00	23.19
				G01 PEN FEE	14,816.00	5.93
				TOTAL RELEASES:		95.58
119759 GWYDIAN LLC						
				CLERICAL ERROR		
				CLERICAL ERROR		
				CLERICAL ERROR		
				F10 PEN FEE	14,827.00	0.44
				H01 PEN FEE	14,827.00	2.32
				G01 PEN FEE	14,827.00	5.56

RUN DATE: 7/5/2022 1:45 PM

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
94452	2017-103338	ZAD	12/31/9999 2:09:14 PM	G01 ADVL TAX	14,827.00	55.56
JOHNSON, JASON PAUL				F10 ADVL TAX	14,827.00	4.44
				H01 ADVL TAX	14,827.00	23.20
				TOTAL RELEASES:		91.52
				F01 ADVL TAX	900.00	0.49
				G01 ADVL TAX	900.00	3.14
				L01 FFEFEE	900.00	95.00
				TOTAL RELEASES:		98.63
NET RELEASES PRINTED:	409.48					
TOTAL TAXES RELEASED						409.48

**Macon County
 Advalorem Tax Collections Report
 Year To Date June 2022 Tax Year 2021**

TAX YEAR 2021 Month To Date June 2022 Tax Year 2021									
Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	
General Tax	402,781.46	3,816.55	-24.17	0.00	0.00	406,573.84	-69,923.44	336,650.40	
Fire Districts	64,685.44	1,051.92	-7.62	0.00	0.00	65,729.74	-9,323.85	56,405.89	
Landfill User Fee	85,755.05	0.00	0.00	0.00	0.00	85,755.05	-8,988.30	76,766.75	
TOTAL:	553,221.95	4,868.47	-31.79	0.00	0.00	558,058.63	-88,235.59	469,823.04	

TAX YEAR 2021 Year To Date June 2022 Tax Year 2021										
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 6/30/2022	Last Year Collection Percentage Tax Year 2020 As of 6/30/2021
General Tax	0.00	31,743,818.36	-29,687.46	0.00	-1304.26	31,712,826.64	-31,376,176.24	336,650.40	98.94%	98.57
Fire Districts	0.00	4,254,305.95	-3,395.57	0.00	-196.36	4,250,714.02	-4,194,308.13	56,405.89	98.67%	98.38
Landfill User Fee	0.00	2,992,654.00	-49,801.70	0.00	-30.29	2,942,822.01	-2,866,055.26	76,766.75	97.39%	97.19
TOTAL:	0.00	38,990,778.31	-82,884.73	0.00	-1530.91	38,906,362.67	-38,436,539.63	469,823.04	98.79%	98.44