

Macon County



MACON COUNTY BOARD OF COMMISSIONERS

October 8, 2024

6 P.M.

AGENDA

1. Call to order and welcome by Chairman Shields
2. Announcements
 - (A) Farewell to County Manager Derek Roland
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 – None
10. Old Business
 - (A) Brief Closed Session Pursuant to NCGS §143-318.11(a)6 to discuss qualifications and conditions of employment of the Interim County Manager. Followed by Update on Interim County Manager - Commissioner Shields
 - (B) Follow Up and Discussion Regarding 38 Peeks Creek Road (old Pine Grove School) – Commissioner Shearl
 - (C) Franklin High School and Stadium Project – Finance Director Lori Carpenter and Representatives from LS3P
 - (D) Highlands Pre-K/Middle School Addition Project – Finance Director Lori Carpenter and Representatives from LS3P

11. New Business
 - (A) Update on State of Emergency Due to Hurricane Helene- Emergency Management Director Warren Cabe
 - (B) Consideration and Approval of Water and Sewer Line Settlement and Release Agreement- Project Manager Jack Morgan

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 September 10, 2024, regular meeting and the September 17, 2024, Continued Session
 - (B) Budget Amendments #86-98
 - (C) Approve Scaly Mountain Recreation Agreement FY 24-25
 - (D) Approve Capital Project Ordinance Amendment for Franklin High School Project
 - (E) Approve Reimbursement Resolution for Franklin High School Project
 - (F) Approve Resolution for Operation Green
 - (G) Tax releases for the month of September 2024 in the amount of \$1,680.46
 - (H) Monthly ad valorem tax collection report – no action necessary

13. Appointments - None

14. Closed session as allowed under NCGS §143-318.11

15. Adjourn/Recess

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: OCTOBER 8, 2024

10(A). Following a brief closed session in accordance with NCGS §143-318.11(a)(6) to discuss the qualifications and conditions of employment of an Interim County Manager the Board plans to provide an update.

10(B). Commissioner Shearl will provide an update on the status of the community organization and management of the Old Pine Grove School property. At the April 9, 2024, regular meeting, it was decided that Marci Holland would investigate the possibility of establishing a 501C3 for the community organization to maintain the property, investigate the requirement of making the building a historic structure, and report back to the Board.

10(C). Included in your agenda packet is an amendment to the LS3P contract for review and discussion for the Franklin High School and Stadium Project. The Board will need to make a motion and approve the amendment in the amount of \$3,629,572.

10(D). Included in your agenda packet is an amendment to the LS3P contract for review and discussion for the Highlands Pre-K/Middle School Addition Project. The Board will need to make a motion and approve the amendment and a budget amendment #85 in the amount of \$112,240.

Current contract with LS3P

New Stadium Facility - project #9201-217241

Estimated construction cost: \$14,000,000

Fee: 6% of estimated construction cost

(\$14,000,000 x 6% = \$840,000)

<i>Schematic Design Phase</i>	10%	\$ 84,000.00	already funded
<i>Design Development Phase</i>	15%	\$ 126,000.00	already funded
<i>Construction documents</i>	35%	\$ 294,000.00	already funded
<i>Bidding</i>	5%	\$ 42,000.00	already funded
		<u>\$ 546,000.00</u>	already funded

Construction phase	30%	\$ 252,000.00	to be approved
Project close out	5%	\$ 42,000.00	to be approved
		<u>\$ 294,000.00</u>	to be approved

Total \$ 840,000.00

New Franklin High School - Project 3201-217240

Estimated construction cost: \$80,964,398

Fee: 6% of estimated construction cost

(\$80,964,398 x 6% = \$4,857,864 LESS design fee

credit of \$96,250 = adjusted fee of \$4,764,614)

<i>Schematic Design</i>	10%	\$ 476,161.00	already funded
<i>Design Development</i>	15%	\$ 714,242.00	already funded
<i>Construction Documents</i>	35%	\$ 1,666,565.00	already funded
<i>Bidding</i>	5%	\$ 238,081.00	already funded
		<u>\$ 3,095,049.00</u>	already funded

Construction phase	30%	\$ 1,428,484.00	to be approved
Project close out	5%	\$ 238,081.00	to be approved
		<u>\$ 1,666,565.00</u>	to be approved

Total \$ 4,761,614.00

GMP design fee reconciliation

122,781,184.00	GMP for High School & Stadium
<u>(94,964,398.00)</u>	High School & Stadium estimated construction cost that fees were based upon
27,816,786.00	Increase in construction cost
	x 6%
<u>1,669,007.00</u>	Additional fees - to be approved

\$ 3,629,572.00

Total to be approved

(Budgeted as part of loan proceeds/grant)

Highlands Pre-k/Middle School Addition

Programming/Schematic Design	32,926.00
Design development	49,388.00
construction documents	115,239.00
bidding	16,463.00
construction administration	98,777.00
closeout	<u>16,462.00</u>
	329,255.00

329,255.00	Architect Fees
<u>10,000.00</u>	Reimbursable expenses
339,255.00	Total

339,255.00	Total
<u>(227,015.00)</u>	current appropriated amount
112,240.00	<i>Amount to be approved</i>

MACON COUNTY BUDGET AMENDMENT

AMENDMENT #

85

DEPARTMENT


School Capital Projects - Highlands Pre-k

EXPLANATION

Architect fees-construction admin/closeout

ACCOUNT		DESCRIPTION	INCREASE	DECREASE
463034	980011	TRANSFER FROM GENERAL FUND	112,240	
466034	519902	ARCHITECT FEES	112,240	
113840	417900	FUND BALANCE APPROPRIATED	112,240	
119000	980046	TRANSFER TO FUND 46	112,240	

REQUESTED BY DEPARTMENT HEAD _____

RECOMMENDED BY FINANCE OFFICER 

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/2024

APPROVED & ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: OCTOBER 8, 2024

11(A). Mr. Cabe will provide an update on the State of Emergency, response efforts, and current status.

11(B). Mr. Morgan will be present to provide details information about a water and sewer line settlement and release agreement as it relates to an extension of the Town's water and sewer mains along U.S. Highway 441 South.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: OCTOBER 8, 2024

Item 12A. Draft minutes from the September 10, 2024, regular meeting and the September 17, 2024, Continued Session are attached for the board's review and approval. (Tammy Keezer)

Item 12B. Budget Amendments #86-98 are attached for your review and approval. (Lori Carpenter)

Item 12C. Approve Scaly Mountain Recreation Agreement FY 24-25. (Lori Carpenter)

Item 12D. Approve Capital Project Ordinance Amendment for Franklin High School Project. (Lori Carpenter)

Item 12E. Approve Reimbursement Resolution for Franklin High School Project. (Lori Carpenter)

Item 12F. Approve Resolution for Operation Green Light. (Leigh Tabor)

Item 12G. Tax releases for the month of September 2024 in the amount of \$1,680.46, per the attached memorandum from Tax Collections Supervisor Delena Raby.

Item 12H. A copy of the ad valorem tax collection report as of September 30, 2024. Report only. No action is necessary. (Delena Raby)



**MACON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 10, 2024
MEETING MINUTES**

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

ANNOUNCEMENTS:

(A) Mr. Roland announced his intent to step down as Macon County Manager. He said the decision had not been easy as he has given the past 15 years of his life to the organization with the 10 of those years being as County Manager. Mr. Roland said it has been an honor and a privilege to serve alongside some of the most talented, driven, and compassionate individuals he has ever known. He said together with the Macon County employees we have faced challenges, celebrated victories, mourned losses, and through that became more than colleagues, more than friends, but became family. Mr. Roland shared that October 8, 2024, will be his last board meeting.

(B) Mr. Roland announced that Additions and Adjustments to the agenda would be handled before public comment.

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

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

PUBLIC HEARING(S):

(A) 5311 ADMIN GRANT – Transit Director Darlene Asher explained that this grant is for fiscal year 2026 in the amount of \$230,232 and is an 80/5/15 grant with a local share of \$34,536. She said the grant pays for administrative salaries, fringe, electrical power, natural gas, office supplies, travel, etc. Commissioner Shields opened the public hearing at 6:05 p.m. With no one signed up to speak, Commissioner Shields closed the public hearing at 6:06 p.m.

Commissioner Young made a motion, seconded by Commissioner Shearl to approve the grant request as presented. The vote was unanimous.

(B) 5310 ELDERLY AND/OR DISABLED GRANT – Ms. Asher explained that this grant is for fiscal year 2026 in the amount of \$200,000 and is a 50/50 grant with a local share of \$50,000. She said Macon County Transit will use EDTAP and Block Grant funds as a match and the grant aids in paying for transportation for elderly (65 or older) and/or disabled citizens of Macon County. Commissioner Shields opened the public hearing at

6:08 p.m. With no one signed up to speak, Commissioner Shields closed the public hearing at 6:08 p.m.

Commissioner Shearl made a motion, seconded by Commissioner Young to approve the grant request as presented. The vote was unanimous.

(C) COMBINED CAPITAL GRANT - Ms. Asher explained that this grant is for fiscal year 2026 in the amount of \$74,139 and is a, 80/10/10 grant with a local share of \$7,413. She said this funding will be utilized to replace the camera computer and to add a laptop and a new camera system for all vehicles. Ms. Asher indicated that the current camera system is outdated and the system is necessary for the safety of the drivers and passengers. Commissioner Shields opened the public hearing at 6:09 p.m. With no one signed up to speak, Commissioner Shields closed the public hearing at 6:10 p.m.

Commissioner Young made a motion, seconded by Commissioner Shearl to approve the grant request as presented. The vote was unanimous.

(D) CONCEPT GRANT - Ms. Asher explained that this grant is for fiscal year 2026 in the amount of \$100,000 and is a 50/50 grant with a local share of \$50,000. She said Macon County Transit will use contract revenue from Swain and Haywood Counties along with Medicaid revenue to match this grant. Ms. Asher stated the grant is used to operate the WNC Express route to Asheville Monday through Friday. Commissioner Shields opened the public hearing at 6:11 p.m. With no one signed up to speak, Commissioner Shields closed the public hearing at 6:13 p.m.

Commissioner Young made a motion, seconded by Commissioner Shearl to approve the grant request as presented. The vote was unanimous.

Following the public hearings, Commissioner Shields made a motion, seconded by Commissioner Antoine to approve the FY26 Program Resolution and FY26 Local Share Certification. The vote was unanimous.

PUBLIC COMMENT PERIOD: The following citizens had signed up to speak during the public comment period at the August 13, 2024, regular meeting but did not get to speak due to reaching the 45-minute maximum public comment period. These citizens were informed they would be allowed to speak at this meeting: **Ed Haight** was not present when his name was called. **Paul Chew** spoke about erosion control and the watershed and requested experts be consulted before making any changes. **Michelle Ruigrok** was not present when her name was called. **Cindy Kares** was not present when her name was called. **Ben Banick** was not present when his name was called. **Doug Woodward** was not present when his name was called. **Heather Dombroskil** spoke about the quarter-cent sales tax referendum and requested public education be provided about it before November. She also mentioned funding through the health department that was mentioned at the last board meeting that had provided support for the Farmer's Markets held on Saturdays and local farmers. **Sarah Johnson** spoke in opposition to RV parks and subdivisions in the watershed and flood-prone areas. She requested permission to put up signs at Parker Meadows requesting rocks not be stacked so that marine life could be protected. **Jason Love** spoke about the Soil and Erosion Control Ordinance, specifically 153.05 Part A regarding a 1:1 slope. He encouraged the Planning Board and Board of Commissioners to take another look at the ordinance and slope requirements. **Angela Faye Martin** was not present when her name was called. **Jim Gaston** was not present when his name was called. Additional citizens signed up to speak during the meeting include: **John deVile** spoke about meetings between the Board of

Commissioners and the Board of Education and requested these meetings be open to the public to foster trust. **Marcia Doty** spoke about Animal Control staffing issues and having more control over dog fighting. **Robert Seibert** stated he was speaking as a representative of the American Legion in Hayesville and requested the board donate a World War II gun statue located at the old National Guard Armory to the American Legion in Hayesville. Commissioner Young said he did not want to see the statue go out of the county. Commissioner Antoine said he would like to see the statue relocated to the Veteran's Memorial Park at the Macon County Recreation Park. **Mary Ann Ingram** spoke about the floodplain ordinances. **Heavenly Leamor** stated she was representing the Nantahala Community Club and requested approval to put a veteran's memorial stone near the flag poles at the new club location. She shared an estimate of \$600. Ms. Carpenter verified there are still funds available that would cover the cost. Commissioner Higdon made a motion, seconded by Antoine to approve the purchase. The vote was unanimous.

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

- To remove Item 10A under Old Business, Update on Quarter-Cent Sales Tax Referendum, per Commissioner Shields
- To remove Item 10D under Old Business, Discussion regarding Watershed Protection Ordinance, per Commissioner Shields make sure the Planning Board has had to opportunity to review the Watershed Protection Ordinance again and that interested parties have had an opportunity to share their feedback and that stakeholders are aware of the potential impacts of the changes. Commissioner Shields proposed bringing the ordinance back to the regular meeting in January 2025. Commissioner Young suggested the Planning Board also review the Floodplain Ordinance as well. Commissioner Higdon said he would like some entity to do a feasibility study on the Lake Emory Dam removal as a free-flowing stream and said it would be a phenomenal asset to this community. He said the Planning Board will have three tasks: to review two ordinances and assist with the study on the removal of Lake Emory Dam.
- To add Item F under New Business, Discussion regarding County Manager, per Commissioner Young.
- To remove Item 10E under Old Business, Approval of lease for offices utilized by North Carolina Department of Adult Corrections Probation and Parole, per Mr. Roland.

OLD BUSINESS:

(A) UPDATE ON QUARTER-CENT SALES TAX REFERENDUM – JOHN KNIPPEL, BUSINESS ADVISORY COUNCIL – Removed.

(B) APPROVAL OF THE FARMLAND PROTECTION PLAN – Soil and Water District Director Doug Johnson reminded the board that the plan was presented and discussed at the August 13, 2024, regular meeting and he was requesting approval of the plan. Commissioner Shearl said he was concerned when the plan was presented because he did not know about the plan and did not want to do anything to impact our farmers. He said he had spoken with some of the farmers and made a motion, seconded by Commissioner Antoine to approve the plan as presented. The vote was unanimous.

(C) APPROVAL OF THE MACON COUNTY PUBLIC HEALTH BILLING

GUIDE AND FEE PLAN - Health Director Kathy McGaha stated that she has to present the fee plan and billing guide to the Board on an annual basis for review and approval. She said she understood from the last meeting that there were some questions about how fees were determined. Ms. McGaha provided a handout and explained the process for establishing fees. Commissioner Shearl asked about the cost of purchasing vaccines and supplies that had caused increases in fees. Ms. McGaha indicated that they are covering their cost and have seen an increase in the cost of products and that she would be willing to provide invoices for the Board's review. After some additional questions and dialogue between Commissioner Shearl and Ms. McGaha, Commissioner Higdon requested approval of the fee plan excluding the environmental health fees. He requested the health department conduct a pilot program to waive environmental health fees and believes this will enhance our economy. Commissioner Higdon said he would like the department to look at this and bring a proposal back to the October meeting. Commissioner Higdon made a motion, seconded by Commissioner Shearl to approve fees as presented except the Environmental Health fees until a pilot program can be reviewed. Ms. McGaha stated that the Board of Health had reviewed the fees and discussed the implications of eliminating the environmental health fees. Commissioner Higdon said it has to be a contract-based program as a thank-you for investing in and supporting employment in Macon County. He further clarified that his motion would keep environmental health fees as they are until further discussion. The vote was unanimous.

(D) DISCUSSION REGARDING WATERSHED PROTECTION ORDINANCE –
Removed and tabled until January 2025.

(E) APPROVAL OF RENEWAL LEASE FOR OFFICES UTILIZED BY NORTH CAROLINA DEPARTMENT OF ADULT CORRECTIONS PROBATION AND PAROLE – Mr. Roland asked to table this item.

NEW BUSINESS:

(A) RELOCATION OF FRANKLIN HIGH SCHOOL (FHS) WEIGHT ROOM FOR NEW CAMPUS CONSTRUCTION – Mr. Roland indicated that the FHS campus is going to be an active campus while the new high school is being built. He said there is concern about what to do about the weight room that is going to be impacted by the demolitions. Auxiliary Services Director Todd Gibbs with Macon County Schools said as soon as football season is over demolition on the field house that houses the weigh-room will begin. He said the weight room is used by athletes from all sports as well as the BFS PE classes at FHS. Mr. Gibbs stated that it is not feasible to find space on the current campus to have those classes and the suggestion to use the Macon Middle School (MMS) Multipurpose room was made. He said that to use that space the addition of a rubber floor to preserve the permanent floor as well as transportation to and from FHS would be needed. Mr. Gibbs shared that the associated cost for the rubber flooring from the estimate received from Carroll Daniel would be \$76,289.84 installed for roughly 5000 square feet. He said bus drivers and buses to transport students would cost approximately \$97,000 (\$48,866.66 per driver) per year for two drivers for two years for a total of approximately \$194,000. After some additional discussion, Mr. Gibbs said the total would be \$270,000 to cover the rubber flooring and bus drivers for the two years. Ms. Carpenter asked for the costs to be broken down by fiscal year rather than for two academic years and Mr. Gibbs said he would recalculate the costs and provide that. Ms. Carpenter said the bonds were approved today, but the funding is not yet secure and she will have to bring back a budget ordinance to

the October meeting. She suggested the bus drivers come out of the contingency. Macon County Board of Education Chairman Jim Breedlove said he could support that and LS3P Project Manager Emily Kite said the contingency is there to protect the project and she doesn't want to tap into that before the project even starts. She said she thinks there is some fact-finding that can be done to make sure some of this is not already covered. Ms. Carpenter suggested approving the flooring tonight and then the drivers at the October meeting, if needed. After additional discussion, Commissioner Young made a motion, seconded by Commissioner Shields to approve the funds contingent upon the discovery of funding Carroll Daniel already has implemented in the project for \$76,290 from the general fund balance for the mats. Commissioner Young said the Board of Education needs to order the mats and suggested seeking quotes from local vendors. Ms. Carpenter said she wants three quotes. The vote was 3-2 with Commissioner Young, Commissioner Shields, and Commissioner Antoine voting in favor of the motion and Commissioner Shearl and Commissioner Higdon opposed.

(B) HIGHLANDS SCHOOL PROJECT GUARANTEED MAXIMUM PRICE (GMP) –

LS3P Project Manager Emily Kite presented a project timeline via a PowerPoint presentation. Kevin Aull from Vannoy Construction presented three mitigation options for the fuel tank at Highlands School. Hilary Wilkes representing the Macon County Board of Education said they prefer option 2 which involves removal of the underground storage tank at a cost of \$825,000. After discussion regarding how the costs for mitigation were reached and funding options, Commissioner Shields made a motion, seconded by Antoine to take \$7,983,983 from the general fund balance and a budget amendment to cover the cost. The vote was 4-1 with Commissioner Shields, Commissioner Antoine, Commissioner Shearl, and Commissioner Higdon in favor of the motion and Commissioner Young opposed. Commissioner Higdon had left the meeting earlier so his vote counts in the affirmative as he was not present for the vote.

(C) MACON MIDDLE SCHOOL TRACK PROJECT UPDATE – Macon County Schools Auxiliary Services Director Todd Gibbs shared that the subgrade was found to have organic matter and moisture in it and could not compact. He said two options are being proposed and both come at a considerable cost in the range upward of \$120,000. Mr. Gibbs said he would obtain a third quote and report back to the Board.

(D) DISCUSSION AND APPROVAL TO REPEAL ORDINANCES – Attorney Ridenour shared that a recent review of the ordinances had been conducted as part of the process to get the ordinances codified and put on the website. He indicated that the following ordinances need to be repealed and explained the reasons for each: Title XI Business Regulations, Chapter 110 Cable Television and Title I General Provisions, Chapter 8-A Mediacom Franchise, and Chapter 8-B Northland Cable Franchise; Title VII Traffic Code; and, Title IX General Regulations, Fire Prevention including Appendix A: Violations Schedule and Appendix B: Fire Inspection Fee System. Commissioner Antoine made a motion, seconded by Commissioner Shearl, to repeal the ordinances as requested. The vote was unanimous. Commissioner Higdon had left the meeting earlier so his vote counts in the affirmative as he was not present for the vote.

(E) DISCUSSION REGARDING RECREATIONAL FACILITIES - Commissioner Young said the Parks and Rec Commission had been approached about creating a new amphitheater below the pool. He shared that they have been approached by several groups wanting to host concerts and events. Commissioner Young said he is requesting approval to use the area as an event venue. Commissioner Antoine made a motion, seconded by Commissioner Shearl to approve the request. The vote was unanimous. Commissioner

Higdon had left the meeting earlier so his vote counts in the affirmative as he was not present for the vote.

(F) DISCUSSION REGARDING COUNTY MANAGER – Commissioner Young said he feels that the Board of Commissioners has the obligation to fill the seat and suggested a special called meeting with the County Attorney present to have a good healthy work discussion to talk about an interim and/or a search. He suggested next Tuesday, September 17, 2024, at 9:00 a.m. and to recess this meeting until then. Commissioner Shearl said he would be on vacation until October 1, 2024. There was a consensus to meet on Tuesday, September 17, 2024, at 9:00 a.m., as requested.

CONSENT AGENDA: Upon a motion by Commissioner Shearl, seconded by Commissioner Antoine, the board voted unanimously to approve the consent agenda as presented which includes: (A) Minutes of the August 13, 2024, regular meeting, (B) Budget Amendments #53-68, (C) Resolution Approving Plat Review Officers, (D) Tax releases for the month of August 2024 in the amount of \$18,462.31, (E) The Settlement Report for 2023 Taxes, and (F) Monthly ad valorem tax collection report for which no action is necessary.

APPOINTMENTS: None

CLOSED SESSION: At 9:32 p.m., upon a motion by Commissioner Shearl, seconded by Commissioner Antoine, the board voted unanimously to go into closed session as allowed under NCGS 143-318.11(a)(3), to consult with an attorney in order to preserve the attorney-client privilege. At 10:00 p.m., upon a motion by Commissioner Shearl, seconded by Commissioner Antoine, the board voted unanimously to come out of closed session and return to open session.

Upon return to open session, Commissioner Young made a motion, seconded by Commissioner Antoine to approve the sale of the Old Gulf Station Property for \$195,000. The vote was unanimous.

ADJOURN: With no other business, at 10:01 p.m., upon a motion from Commissioner Antoine, seconded by Commissioner Young, the board voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Gary Shields
Board Chair



**MACON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 17, 2024
CONTINUED MEETING MINUTES**

Chairman Shields called the meeting back to order at 9:00 a.m. as recessed from the September 10, 2024, regular meeting. Board Members Commissioner Gary Shields, Commissioner Josh Young, and Commissioner Danny Antoine, County Manager Derek Roland, Deputy Clerk Tammy Keezer, Finance Director Lori Carpenter, and County Attorney Eric Ridenour were present, as were a number of county employees, media, and citizens. Commissioner Paul Higdon and Commissioner John Shearl were not present.

ANNOUNCEMENTS: None

OLD BUSINESS:

(A) RATIFICATION OF VOTE FOR CEMENT STABILIZATION FOR THE MACON MIDDLE SCHOOL TRACK – Mr. Roland reminded Board members about the discussion at the September 10, 2024, regular meeting and indicated that a decision on a final course of action was not made. He said after that meeting the contractors were in a position where they needed to move ahead or the project would be at a standstill and by consensus of the Board they were permitted to move forward. Ms. Carpenter said a budget amendment in the amount of \$130,153 from the general fund balance would need to be approved because there was no contingency in this project. Commissioner Shields reminded Board members that two bids presented at the last meeting and a third was requested but Commissioner Young later communicated that Geosurfaces offered another option and that we needed to move forward with that option. Commissioner Shields stated that he called Board members and got a consensus to move forward. Project Coordinator Jack Morgan said the contractor is trying to finish the project before the end of October. Commissioner Shields made a motion, seconded by Commissioner Antoine, to ratify the consensus vote and the budget amendment in the amount of \$130,153 from the general fund balance. The vote was unanimous.

(B) CLARIFICATION OF OPTION FOR TANK REMOVAL FOR HIGHLANDS SCHOOL – Mr. Roland provided a review of the discussion at the September 10, 2024, regular meeting stating that when the Board appropriated \$825,000 for the project, it was the understanding of this Board that the amount was the most financially viable should the tank need to be removed. He reported that feedback has since been received from the Construction Manager (CM) at Risk indicating that contamination levels will not rise to the level of danger to the students and staff at the school. Mr. Roland said he has verified with the Board of Education that the tank does not need to be removed and that the contractor can proceed with Option 1 which is to leave the tank in the ground and follow the mediation recommendations made by DEQ. Commissioner Young asked about the \$610,000 cost for Option 1 and details of the remediation.

Project Coordinator Jack Morgan explained the remediation requirements of DEQ. Commissioner Young said he wants a transparent process with multiple bids. Mr. Roland said we will see the bids for this portion of the project and clarified that this is a not to exceed amount. Commissioner Young said it is about \$12,000 worth of concrete and that the \$610,000 seems excessive. A consensus to proceed with option 1 was reached.

NEW BUSINESS:

(A) DISCUSSION REGARDING RECRUITMENT OF A COUNTY MANAGER –

Commissioner Shields introduced Jack Horton with the North Carolina Association of County Commissioners (NCACC) as the Liaison to assist with recruitment as needed. Mr. Horton said he has worked part-time with the NCACC for the past two years as an Outreach Manager and covers the 26 western counties. He shared information about the outreach services available including helping with retreats for budget work, consulting on various aspects of county government, peer review for tax collections, assessments, attending meetings, and providing consultation on various topics. Mr. Horton said his role includes assisting with the search for key county positions and that he can assist with filling interim and permanent positions at no cost. Commissioner Shields said November 1, 2024, is Mr. Roland's last day. Mr. Horton shared that it could take months to find a permanent placement and that an interim could be a retired County Manager and last for a short-term commitment usually up to three months. Commissioner Shields encouraged the Board to utilize Mr. Horton's services. Commissioner Young requested to go in to closed session and have further discussion and said he feels there needs to be some internal discussion with the Board before making any decisions.

CLOSED SESSION: At 9:37 a.m., upon a motion by Commissioner Antoine, seconded by Commissioner Shields, the board voted unanimously to go into closed session as allowed under NCGS 143-318.11(a)(3) to consult with an attorney, (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 the amount of compensation and other material terms of an employment contract or proposed employment contract, (a)(6) to consider the qualifications, competence, performance, character, fitness, conditions of appointment, or conditions of initial employment of an individual public officer or employee or prospective public officer or employee. At 11:25 a.m., upon a motion by Commissioner Young, seconded by Commissioner Shields, the board voted unanimously to come out of closed session and return to open session.

ADJOURN: With no other business, at 11:27 a.m., upon a motion from Commissioner Young, seconded by Commissioner Antoine, the board voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Gary Shields
Board Chair


MACON COUNTY BUDGET AMENDMENT

AMENDMENT # 86

DEPARTMENT American Rescue Plan Fund, General Fund, Housing Fund, Solid Waste Fund

EXPLANATION Transfer ARP funds to the General Fund, Housing Fund, and Solid Waste Fund to cover salaries and fringes under the revenue replacement category for FY25.

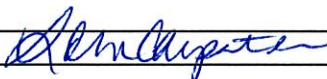
ACCOUNT		DESCRIPTION	INCREASE	DECREASE
113981	981027	TRANSFER FROM ARPA FUND	825,331	
114311	550001	SALARIES-CRIME PREVENTION	825,331	
513981	981027	TRANSFER FROM ARPA FUND	19,000	
514009	550001	SALARIES-HOUSING	19,000	
603983	981027	TRANSFER FROM ARPA FUND	81,000	
604712	550001	SALARIES-SOLID WASTE ADMIN.	81,000	

REQUESTED BY DEPARTMENT HEAD
RECOMMENDED BY FINANCE OFFICER 
APPROVED BY COUNTY MANAGER
ACTION BY BOARD OF COMMISSIONERS 10/8/2024 meeting
APPROVED & ENTERED ON MINUTES DATED
CLERK

MACON COUNTY BUDGET AMENDMENT

AMENDMENT # 87
DEPARTMENT Education
EXPLANATION MCS-radio testing
(public safety radio signal strength level test for 6 schools)
(carryforward from FY24)

ACCOUNT		DESCRIPTION	INCREASE	DECREASE
113840	417900	FUND BALANCE APPROPRIATED	7,500	
118000	555106	CONTRACTED SERVICES	7,500	

REQUESTED BY DEPARTMENT HEAD _____
RECOMMENDED BY FINANCE OFFICER  _____
APPROVED BY COUNTY MANAGER _____
ACTION BY BOARD OF COMMISSIONERS 10/8/2024 _____
APPROVED & ENTERED ON MINUTES DATED _____
CLERK _____

MACON COUNTY BUDGET AMENDMENT

AMENDMENT # 88
 DEPARTMENT Education
 EXPLANATION Macon Early College architect fees/testing
(carryforward from FY24)

ACCOUNT		DESCRIPTION	INCREASE	DECREASE
113840	417900	FUND BALANCE APPROPRIATED	20,750	
118000	555106	CONTRACTED SERVICES	20,750	

REQUESTED BY DEPARTMENT HEAD _____
 RECOMMENDED BY FINANCE OFFICER *Sam Clayton*
 APPROVED BY COUNTY MANAGER _____
 ACTION BY BOARD OF COMMISSIONERS 10/8/2024
 APPROVED & ENTERED ON MINUTES DATED _____
 CLERK _____

MACON COUNTY BUDGET AMENDMENT
AMENDMENT # 89

DEPARTMENT: HEALTH

EXPLANATION: Received a grant from Z. Smith Reynolds Foundation for the Produce Prescription Program for Swain & Macon. Need to increase budget in expenditures and revenue

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115128-555132	Z. Smith Reynolds	30,000	
113511-436034	Z. Smith Reynolds	30,000	

PREPARED BY Judy Bell

REQUESTED BY DEPARTMENT HEAD Kurt Mehta

RECOMMENDED BY FINANCE OFFICER Sam Carpenter

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/2024

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

FY25

DEPARTMENT: HEALTH

Explanation: Received Revision #3 for additional funding to AA 403 WIC, CFDA Nbr 10.557 Special Supplemental Nutrition Program for Women, Infants and Children

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
113511-438502	Revenue- WIC State	\$ 15,879	
115152-556806	Client Services	\$ 15,879	

PREPARED BY *Melissa Stetson*

REQUESTED BY DEPARTMENT HEAD *Kathleen M. Hala*

RECOMMENDED BY FINANCE OFFICER *Alan Caputo*

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/2024

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

FY25

DEPARTMENT: HEALTH

Explanation: Received new Grant to fund EMR for the department. (2024 EHR Grant through CCNC)

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
113511- <u>438568</u>	Revenue	\$ 50,000.00	
115111-555106	Contracted Services	\$ 50,000.00	

PREPARED BY Melissa J. Taylor

REQUESTED BY DEPARTMENT HEAD Kath M. Hale

RECOMMENDED BY FINANCE OFFICER Alan C. Taylor

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/24

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT
 AMENDMENT # 92

DEPARTMENT: HEALTH

EXPLANATION: Need to decrease HPHC Grant budget for FY 25.
 Total expenses for FY 24 reduced the overall budget for this grant.
 Decrease expenditures and revenues by \$68,495

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115128-555128	Hlthy People Hlthy Carolina Grant		68,495
113511-436031	Hlthy People Hlthy Carolina Grant		68,495

PREPARED BY *Judy Bell*

REQUESTED BY DEPARTMENT HEAD *Lynn McNamee*

RECOMMENDED BY FINANCE OFFICER *Sam Coffey*

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/24

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT
 AMENDMENT # 93

DEPARTMENT: HEALTH

EXPLANATION: Need to decrease CFWNC Grant budget for FY 25.
 Total expenses for FY 24 reduced the overall budget for this grant.
 Decrease expenditures and revenues by \$9,070

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115128-555113	CFWNC Grant		9,070
113511-436016	CFWNC Grant		9,070

PREPARED BY Judy Bell

REQUESTED BY DEPARTMENT HEAD Kevin McHale

RECOMMENDED BY FINANCE OFFICER Ken Cap

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/24

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT
 AMENDMENT # 95

DEPARTMENT: HEALTH

EXPLANATION: Agreement Addendum for FY25 includes monies that are budgeted to pay for June 2024 expenses. The budget for FY25 needs to be reduced by \$6141 in revenue and expenditures. This decrease will cover the expenses for June 2024.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115125-555106	Contracted Services		5,826
115125-556011	Operating		90
115125-558901	Travel		225
113511-426001	Tobacco Grant		6,141

PREPARED BY: Judy Bell

REQUESTED BY DEPARTMENT HEAD Keith McLean

RECOMMENDED BY FINANCE OFFICER Shm Carter

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/24

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT

AMENDMENT # 96
 DEPARTMENT Library
 EXPLANATION Macon Co Library - Looer Architectural Design & Planning
(carryforward from FY24)

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115850 575042	MACON CO LIBRARY CAPITAL EXPEN	14,285	
113840 417900	FUND BALANCE APPROPRIATED	14,285	

REQUESTED BY DEPARTMENT HEAD _____
 RECOMMENDED BY FINANCE OFFICER *Alan Capitan* _____
 APPROVED BY COUNTY MANAGER _____
 ACTION BY BOARD OF COMMISSIONERS *10/8/2024* _____
 APPROVED & ENTERED ON MINUTES DATED _____
 CLERK _____

MACON COUNTY BUDGET AMENDMENT
AMENDMENT # 97

FROM: Lindsay Leopard

DEPARTMENT: Sheriff's Office

EXPLANATION: Move money to cover Verizon costs for push-to-talk devices for Investigations.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
223001-431700	Controlled Substance Tax	\$1,200.00	
224001-559202	Telephone Expense	\$1,200.00	

REQUESTED BY DEPARTMENT HEAD *Sheriff Brent Helms*

RECOMMENDED BY FINANCE OFFICER *Den Ayers*

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 10/8/2024

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

MACON COUNTY BUDGET AMENDMENT

AMENDMENT # 98

DEPARTMENT Relief Fund

EXPLANATION Appropriate funds remaining in relief fund for Hurricane Helene
(funds leftover from Hurricane Ivan)

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
704336 560002	RELIEF FUND EXPENDITURES	2,704	
703850 472002	RELIEF FUND REVENUES	2,704	

REQUESTED BY DEPARTMENT HEAD _____
RECOMMENDED BY FINANCE OFFICER [Signature]
APPROVED BY COUNTY MANAGER _____
ACTION BY BOARD OF COMMISSIONERS 10/8/2024
APPROVED & ENTERED ON MINUTES DATED _____
CLERK _____

STATE OF NORTH CAROLINA
COUNTY OF MACON

AGREEMENT TO PROVIDE RECREATION OPPORTUNITIES

THIS AGREEMENT made and entered into this the 8th day of October 2024, by and between Macon County (hereinafter "County"), a North Carolina Body Politic and Corporate, and Scaly Mountain Historical Society, Inc., (hereinafter "Historical Society"), a North Carolina non-profit corporation.

WITNESSETH:

THAT WHEREAS the State of North Carolina by way of N.C. Gen. Stat. § 160A-351 has established the following as policy for the State of North Carolina concerning recreation:

"The lack of adequate recreational programs and facilities is a menace to the morals, happiness, and welfare of the people of this State. Making available recreational opportunities for citizens of all ages is a subject of general interest and concern, and a function requiring appropriate action by both State and local government. The General Assembly therefore declares that the public good and the general welfare of the citizens of this State require adequate recreation programs, the creation, establishment, and operation of parks and recreation programs is a proper governmental function, and that it is the policy of North Carolina to forever encourage, foster, and provide these facilities and programs for all of its citizens."; and

WHEREAS, N.C. Gen. Stat. § 160A-352 provides that "Recreation" means activities that are diversionary in character and aid in promoting entertainment, pleasure, relaxation, instruction, and other physical, mental and cultural development and leisure time experiences; and

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-444, the County is authorized to establish parks and provide recreational programs; and

WHEREAS, pursuant to N.C. Gen. Stat. § 153A-449, the County is authorized to contract with and appropriate money to any person, association, or corporation, in order to carry out any public purpose that the County is authorized by law to engage in; and

WHEREAS, there is a need for recreation opportunities in the Scaly Mountain area of Macon County, North Carolina; and

WHEREAS, Scaly Mountain Historical Society, Inc., (Historical Society), does own a building known as the Old Scaly School House, located at 41 Buck Knob Road, Scaly Mountain, North Carolina 28775 (hereinafter referred to as the Old Scaly School House) and does agree with County as provided for hereinafter for such facility to be used in part for public "recreation" as that term is defined by N.C. Gen. Stat. § 160A-352 and provide recreational opportunities to

the general public at such location, and County does agree with Historical Society as provided for hereinafter to appropriate and provide funds to Historical Society in accordance with the provisions of N.C. Gen. Stat. § 153A-449 to carry out the public purpose of providing recreation opportunities to the general public at the Old Scaly School House.

NOW THEREFORE, IN CONSIDERATION OF THE COVENANTS CONTAINED HEREINAFTER, THE PARTIES DO HEREBY AGREE AS FOLLOWS:

1. That Historical Society shall make the Old Scaly School House, located at 41 Buck Knob Road, Scaly Mountain, North Carolina 28775, open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2024, and the end of June 30, 2025, and it shall provide recreational opportunities to the general public at such location.
2. The Historical Society shall perform its obligations hereunder in a nondiscriminatory fashion appropriate for public activity and there shall be no discrimination by it on the basis of race, sex or religion in its performance of such obligation.
3. County shall pay Historical Society upon the execution of this Agreement the sum of \$10,000.00 for making the Old Scaly School House open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2024, and the end of June 30, 2025, and for providing recreational opportunities to the general public.
4. Historical Society shall account to County for its expenditures and uses of the monies provided by County to Historical Society in accordance with paragraph number three above and Historical Society shall use such monies only for the public purpose of making the Old Scaly School House open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between July 1, 2024, and the end of June 30, 2025, and for providing recreational opportunities to the general public.
5. Historical Society shall at all times properly maintain the Old Scaly School House in a condition for use as a safe place of public recreation.
6. This Agreement shall not be construed to be a lease.
7. Historical Society is an independent contractor.
8. Historical society shall maintain throughout the term of this Agreement property damage insurance and liability insurance in amounts as will protect it against any and all damages, liability, loss and claims to the Historical Society, Old Scaly School House, appurtenances and approaches thereto, in any manner caused directly or indirectly by, arising from, incident to, or in connection with its use or occupancy of the Old Scaly School House and its performance of its duties under this Agreement.

9. County may periodically inspect and monitor Historical Society's performance of its obligations hereunder.
10. The laws of the State of North Carolina shall control and govern this Agreement. Any controversy or claim arising out of this Agreement shall be settled by action instituted in the appropriate Division of the General Court of Justice in Macon County, North Carolina.
11. This Agreement may be modified only by written agreement executed by the parties hereto.
12. E-VERIFY. Each Party hereto shall comply with the requirements of Article 2 of Chapter 64 of the General Statutes. Further, if any party hereto utilizes a subcontractor, such party shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.

IN WITNESS WHEREOF, the parties have made and executed this Agreement the day and year first above written.

Scaly Mountain Historical Society, Inc.

Macon County

By: _____
President

By: _____
County Manager

ATTEST: _____
Secretary

PRE-AUDIT CERTIFICATE

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

This the ____ day of _____, 2024

Macon County Finance Officer

**MACON COUNTY, NORTH CAROLINA
CAPITAL PROJECT ORDINANCE
AMENDMENT
FRANKLIN HIGH SCHOOL PROJECT**

BE IT ORDAINED by the Macon County Board of Commissioners, Macon County, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following capital project ordinance is hereby amended:

SECTION 1. The project authorized is Franklin High School Project.

SECTION 2. The officers of this unit are hereby directed to proceed with the capital project within the terms of the budget contained herein.

SECTION 3. The following amounts are appropriated for the project:

Architect Fees	\$ 8,267,539
Professional Fees	1,546,732
Furniture/equipment	6,600,000
Issuance costs	682,600
Construction	<u>123,417,828</u>
Total	<u>\$ 140,514,699</u>

SECTION 4. The following revenues are anticipated to be available to complete the project:

Transfer from general fund	\$ 4,834,425
Financing proceeds – par amount	65,910,000
Financing proceeds – premium	7,640,274
Needs-based PSCF Grant	62,000,000
NCDOT/Duke Rebates	<u>130,000</u>
Total	<u>\$ 140,514,699</u>

SECTION 5. The Finance Director is hereby directed to maintain within the Capital Project Fund sufficient specific detailed accounting records to satisfy the requirements of the General Statutes of the State of North Carolina.

SECTION 6. The Finance Director is hereby authorized to transfer appropriations between line items within the capital projects fund.

SECTION 7. Copies of this capital project ordinance shall be furnished to the County Manager and the Finance Director for direction in carrying out this project.

ADOPTED this 8th day of October 2024.

Gary Shields, Chairman
Macon County Board of Commissioners

**Reimbursement Resolution for Franklin High School Project --
authorizing the County to reimburse itself for early project
expenditures from later financing proceeds**

Introduction --

The County intends to undertake construction of a new Franklin High School, use its own funds to pay initial Project costs, and then reimburse itself from financing proceeds for some or all of these early expenditures. The County Manager and the Finance Officer have advised the Board that it should adopt this resolution to document the County's plans for reimbursement, so as to comply with certain federal tax rules relating to reimbursement from financing proceeds.

BE IT RESOLVED by the Board of Commissioners of Macon County, North Carolina, as follows:

1. The Project is the planned construction of the new Franklin High School.
2. The County intends to advance funds for initial Project costs, and then reimburse itself from financing proceeds for some or all of these early expenditures. The expected primary type of financing for the Project is installment financing under Section 160A-20, including the possible use of limited obligation bonds. The expected maximum amount of financing expected for the Project is \$65,910,000, for which includes amounts needed for financing and other related costs. The County expects that reimbursements made prior to the Project's completion will be approximately \$12,500, but later reimbursements may be more.
3. Funds for the early Project expenditures may come from the County's General Fund, the County's school capital reserve fund, or any other appropriate County fund.
4. The County intends for the adoption of this resolution to be a declaration of its official intent to reimburse itself from financing proceeds for Project cost expenditures.

I certify as follows: that the foregoing resolution was properly adopted at a meeting of the Board of Commissioners of Macon County, North Carolina; that this meeting was properly called and held on October 8, 2024; that a quorum was present and acting throughout this meeting; and that this resolution has not been modified or amended, and remains in full effect as of today.

Dated this 8th day of October, 2024.

[SEAL]

Deputy Clerk, Board of Commissioners
Macon County, North Carolina



Supporting Operation Green Light for Veterans

WHEREAS, the residents of Macon County have great respect, admiration, and the utmost gratitude for all the men and women who have selflessly served our country and this community in the Armed Forces; and

WHEREAS, the contributions and sacrifices of those who served in the Armed Forces have been vital in maintaining the freedoms and way of life enjoyed by our citizens; and

WHEREAS, Macon County seeks to honor individuals who have made countless sacrifices for freedom by placing themselves in harm's way for the good of all; and

WHEREAS, veterans continue to serve our community in the American Legion, Veterans of Foreign Wars, religious groups, civil service, and by functioning as County Veterans Service Officers in 29 states to help fellow former service members access more than \$52 billion in federal health, disability and compensation benefits each year; and

WHEREAS, Approximately 200,000 service members transition to civilian communities annually; and

WHEREAS, an estimated 20 percent increase of service members will transition to civilian life in the near future; and

WHEREAS, studies indicate that 44-72 percent of service members experience high levels of stress during the transition from military to civilian life; and

WHEREAS, active military service members transitioning from military service are at a high risk for suicide during their first year after military service; and

WHEREAS, the National Association of Counties encourages all counties, parishes and boroughs to recognize Operation Green Light for Veterans; and

WHEREAS, Macon County appreciates the sacrifices of our United States military personnel and believes specific recognition should be granted; therefore be it

RESOLVED, with designation as a Green Light for Veterans County, Macon County hereby declares from November 4, 2024, through Veterans Day, November 11, 2024, a time to salute and honor the service and sacrifices of our men and women in uniform transitioning from active service; therefore, be it further

RESOLVED, that in observance of Operation Green Light, Macon County encourages its citizens in patriotic tradition to recognize the importance of honoring all those who made immeasurable sacrifices to preserve freedom by displaying green lights in a window of their place of business or residence from November 4th through the 11th, 2024.

Adopted this 8th day of October 2024.

Gary Shields, Chairman
Macon County Board Commissioners

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: October 2, 2024

RE: Releases for September 2024

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 SEPTEMBER 2024: \$ 1,680.46

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
18581 BUCK'S GUN SHOP	2024-54207	DY: PERSONAL PROPERTY	LAS	12/31/9999 10:03:13 AM		
		CLERICAL ERROR		G01 ADVL TAX	3,394.00	9.16
		CLERICAL ERROR		F01 ADVL TAX	3,394.00	2.38
		CLOSED BUSINESS IN OCTOBER 2023		TOTAL RELEASES:		11.54
88731 CUPELO ENTERPRISES INC	2023-206818	DY: PERSONAL PROPERTY	DLR	12/31/9999 3:20:14 PM		
		CLERICAL ERROR		G01 ADVL TAX	0.00	3.34
		CLERICAL ERROR		G01 PEN FEE	0.00	0.34
		CLERICAL ERROR		F10 ADVL TAX	0.00	0.24
		CLERICAL ERROR		F10 PEN FEE	0.00	0.02
		CLERICAL ERROR		H01 ADVL TAX	0.00	1.27
		CLERICAL ERROR		H01 PEN FEE	0.00	0.13
				TOTAL RELEASES:		5.34
126292 GPSI LEASING	2024-52658	DY: PERSONAL PROPERTY	LAS	12/31/9999 1:48:41 PM		
		CLERICAL ERROR		G01 ADVL TAX	2,603.00	7.03
		CLERICAL ERROR		G01 PEN FEE	2,603.00	0.70
		CLERICAL ERROR		F10 ADVL TAX	2,603.00	0.50
		CLERICAL ERROR		F10 PEN FEE	2,603.00	0.05
		CLOSED 12/01/2020 PER LATE LISTING FORM		TOTAL RELEASES:		8.28
12196 LEDBETTER, CHARLES E & MARGARET	2024-67433	DY:ORP:6574960376	LAS	12/31/9999 10:02:22 AM		
		CLERICAL ERROR		L01 FFEFEE	0.00	120.00
		CHANGED LANDFILL FEE IN ERROR		TOTAL RELEASES:		120.00
140719 LONG, PANSY	2024-74154	DY:ORP:6585558094	ZAD	12/31/9999 3:18:00 PM		
		CLERICAL ERROR		L01 FFEFEE	0.00	120.00
		House Burned Down 2021		TOTAL RELEASES:		120.00
136825 RIOS, ESTEVAN	2017-203589	DY: PERSONAL PROPERTY	LAS	12/31/9999 1:29:45 PM		
		CLERICAL ERROR		G01 ADVL TAX	900.00	3.14
		CLERICAL ERROR		L01 FFEFEE	900.00	95.00
		CLERICAL ERROR		F01 ADVL TAX	900.00	0.49
		DOUBLE TAXED		TOTAL RELEASES:		98.63
136825 RIOS, ESTEVAN	2018-203589	DY: PERSONAL PROPERTY	LAS	12/31/9999 1:35:23 PM		
		CLERICAL ERROR		G01 ADVL TAX	1,000.00	3.49
		CLERICAL ERROR		L01 FFEFEE	1,000.00	95.00
		CLERICAL ERROR		F01 ADVL TAX	1,000.00	0.55
		DOUBLE TAXED		TOTAL RELEASES:		99.04
136825 RIOS, ESTEVAN	2019-203589	DY: PERSONAL PROPERTY	LAS	12/31/9999 1:36:22 PM		
		CLERICAL ERROR		F01 ADVL TAX	1,000.00	0.55
		CLERICAL ERROR		L01 FFEFEE	1,000.00	95.00
		CLERICAL ERROR		G01 ADVL TAX	1,000.00	3.75
		DOUBLE TAXED		TOTAL RELEASES:		99.30

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
136825 RIOS, ESTEVAN	2020-203589	DY: PERSONAL PROPERTY LAS	12/31/9999 1:37:01 PM			
		CLERICAL ERROR		F01 ADVL TAX	1,000.00	0.55
		CLERICAL ERROR		L01 FFEFEE	1,000.00	108.00
		CLERICAL ERROR		G01 ADVL TAX	1,000.00	3.75
		DOUBLE TAXED		TOTAL RELEASES:		112.30
136825 RIOS, ESTEVAN	2021-203589	DY: PERSONAL PROPERTY LAS	12/31/9999 1:42:55 PM			
		CLERICAL ERROR		G01 ADVL TAX	900.00	3.60
		CLERICAL ERROR		F01 ADVL TAX	900.00	0.49
		CLERICAL ERROR		L01 FFEFEE	900.00	108.00
		DOUBLE TAXED		TOTAL RELEASES:		112.09
136825 RIOS, ESTEVAN	2022-203589	DY: PERSONAL PROPERTY LAS	12/31/9999 1:43:43 PM			
		CLERICAL ERROR		G01 ADVL TAX	900.00	3.60
		CLERICAL ERROR		F01 ADVL TAX	900.00	0.63
		CLERICAL ERROR		L01 FFEFEE	900.00	108.00
		DOUBLE TAXED		TOTAL RELEASES:		112.23
136825 RIOS, ESTEVAN	2023-203589	DY: PERSONAL PROPERTY LAS	12/31/9999 1:44:15 PM			
		CLERICAL ERROR		G01 ADVL TAX	2,354.00	6.36
		CLERICAL ERROR		F01 ADVL TAX	2,354.00	1.23
		CLERICAL ERROR		L01 FFEFEE	2,354.00	108.00
		DOUBLE TAXED		TOTAL RELEASES:		115.59
136825 RIOS, ESTEVAN	2024-203589	DY: PERSONAL PROPERTY LAS	12/31/9999 1:44:47 PM			
		CLERICAL ERROR		G01 ADVL TAX	2,094.00	5.65
		CLERICAL ERROR		F01 ADVL TAX	2,094.00	1.47
		CLERICAL ERROR		L01 FFEFEE	2,094.00	120.00
		DOUBLE TAXED		TOTAL RELEASES:		127.12
9569 ROPER, SHARON S	2024-67668	DY:ORP:6576301541 LAS	12/31/9999 2:59:39 PM			
		CLERICAL ERROR		G01 ADVL TAX	103,150.00	278.51
		CLERICAL ERROR		F07 ADVL TAX	103,150.00	80.66
		OA EXEMPTION NOT APPLIED TO THE BILL		TOTAL RELEASES:		359.17
42454 STANFIELD, EDWINA	2024-217256	DY:ORP:0000300985 LAS	12/31/9999 11:50:27 AM			
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		G01 ADVL TAX	2,660.00	7.18
		MINERAL INTEREST - ILLEGAL TAX		TOTAL RELEASES:		7.18
42454 STANFIELD, EDWINA	2023-217256	DY:ORP:0000300985 LAS	12/31/9999 11:50:59 AM			
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		A0 FFEFEE	2,660.00	5.00
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		G01 ADVL TAX	2,660.00	7.18
		MINERAL INTEREST - ILLEGAL TAX		TOTAL RELEASES:		12.18

RUN DATE: 10/2/2024 12:41 PM

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
68042 WELLS FARGO FINANCIAL LEASING	2024-83702	DY: PERSONAL PROPERTY	12/31/9999 9:06:08 AM			
		CLERICAL ERROR		G01 ADVL TAX	6,681.00	18.04
		CLERICAL ERROR		F10 ADVL TAX	6,681.00	1.28
		INCORRECT ASSESSED VALUE				
				TOTAL RELEASES:		19.32
60674 WILDE GUS MD	2024-204665	DY: PERSONAL PROPERTY	12/31/9999 3:00:36 PM			
		CLERICAL ERROR		G01 ADVL TAX	19,061.00	51.46
		CLERICAL ERROR		F01 ADVL TAX	19,061.00	13.34
		CLOSED PRACTICE 08/31/2022				
				TOTAL RELEASES:		64.80
60674 WILDE GUS MD	2023-204665	DY: PERSONAL PROPERTY	12/31/9999 3:02:39 PM			
		CLERICAL ERROR		G01 ADVL TAX	21,531.00	58.13
		CLERICAL ERROR		G01 PEN FEE	21,531.00	5.81
		CLERICAL ERROR		F01 ADVL TAX	21,531.00	11.28
		CLERICAL ERROR		F01 PEN FEE	21,531.00	1.13
		CLOSED PRACTICE 08/31/2022				
				TOTAL RELEASES:		76.35
NET RELEASES PRINTED:	1,680.46					
TOTAL TAXES RELEASED						1,680.46

COLLECTIONS MONTHLY TOTALS REPORT
 Macon County - Year To Date September 2024 Tax Year 2024

Macon County
Advalorem Tax Collections Report
Year To Date September 2024 Tax Year 2024

TAX YEAR 2024 Month To Date September 2024 Tax Year 2024

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance
General Tax	23,830,669.76	662,682.61	-2,991.24	0.00	-13.88	24,490,347.25	-3,751,474.19	20,738,873.06
Fire Districts	3,832,739.50	144,767.30	-655.98	0.00	-2.23	3,976,848.59	-521,036.35	3,455,812.24
Landfill User Fee	2,481,275.72	0.00	-14,400.00	0.00	-2.88	2,466,872.84	-317,538.99	2,149,333.85
TOTAL:	30,144,684.98	807,449.91	-18,047.22	0.00	-18.99	30,934,068.68	-4,590,049.53	26,344,019.15

TAX YEAR 2024 Year To Date September 2024 Tax Year 2024

Year to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	This Year	Last Year
									Collection Percentage Tax Year 2024 As of 9/30/2024	Collection Percentage Tax Year 2023 As of 9/30/2023
General Tax	0.00	34,195,857.69	-3,543.31	0.00	-1020.35	34,191,294.03	-13,452,420.97	20,738,873.06	39.34%	39.83
Fire Districts	0.00	5,341,986.70	-772.99	0.00	-189.37	5,341,024.34	-1,885,212.10	3,455,812.24	35.30%	36.09
Landfill User Fee	0.00	3,347,760.00	-14,760.00	0.00	-3.60	3,332,996.40	-1,183,662.55	2,149,333.85	35.51%	35.81
TOTAL:	0.00	42,885,604.39	-19,076.30	0.00	-1213.32	42,865,314.77	-16,521,295.62	26,344,019.15	38.54%	39.11