

Macon County



**MACON COUNTY BOARD OF COMMISSIONERS
DECEMBER 10, 2024
6 P.M.
AGENDA**

1. Call to order and welcome by Chairman Young
2. Announcements
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s) – None
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - (A) Presentation of the FY 2024 Audit – Jill Vang, Martin Starnes & Associates, CPAs, P.A.
10. Old Business
 - (A) Consideration of Surplus Property Offers – Attorney Ridenour
11. New Business
 - (A) Discussion and Consideration for Animal Shelter Staff – Board of Health Chair, Jerry Hermanson and Health Director, Kathy McGaha
 - (B) Discussion and Approval of Contract for Office Space located at 187 Church Street, Franklin, NC – Interim County Manager Warren Cabe
 - (C) Approval of Policy in Reference to New Law Prohibiting Pornography on Government Networks and Devices Effective January 1, 2025 – Attorney Eric Ridenour
 - (D) Approval of Solid Waste Ordinance Revision – Solid Waste Director, Chris Stahl

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 December 2, 2024 Special Meeting
- (B) Budget Amendments #127-135
- (C) Fireworks Permit for Parties by Design
- (D) Macon County 2025 Holiday Schedule
- (E) Franklin Chamber Service Contract for FY24-25
- (F) Highlands Chamber Service Contract for FY24-25
- (G) Approval of a partial refund of 2023 taxes for Vineyards and Villas, LLC – Tax Administrator Abby Braswell
- (H) Tax releases for the month of November in the amount of \$2,520.12
- (I) 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 – REPORTS/PRESENTATIONS

MEETING DATE: DECEMBER 10, 2024

9A. Jill Vang with Martin Starnes & Associates, CPAs, P.A. will present the FY 2024 audit.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: DECEMBER 10, 2024

10(A). An Offer to Purchase Agreement and deposit have been received to purchase the property located at 88 No Name Road. Action is needed to accept this offer and enter into the upset bid period. Attorney Ridenour can provide more information about the offer and the upset bid process at the meeting.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: DECEMBER 10, 2024

11(A). The Macon County Board of Health is requesting additional staff for the Macon County Animal Shelter. Board of Health Chair Jerry Hermanson and Health Director Kathy McGaha will provide additional information about this request at the meeting.

11(B). Included in your packet is a copy of the proposed lease for office space at 187 Church Street in Franklin. Mr. Cabe will provide further details about the lease and the immediate need for use by District Court Judges.

11(C) Effective October 1, 2024, NC enacted a new law that prohibits local governments, state agencies, the judicial branch, and the legislative branch from allowing pornography to be viewed on their networks or devices. Section 7 of Session Law 2024-26, establishes a deadline for government employees and officials to delete any pornography from their government devices, creates reporting requirements for unauthorized viewing or attempted viewing of pornography, and requires public agencies (including units of local government and public school units) and the judicial and legislative branches to adopt policies governing the use of their networks and devices. It also contains some important exceptions for employees and officials who might need to view pornography (as that term is defined by this new law) as part of their official duties. The policy must be in place by January 1, 2025. Included in your packet is a revised policy that incorporates these requirements as well as merges several previous information technology policies. Approval of this policy is needed and once approved the policy will be incorporated into the personnel policy.

11(D). Action will be needed to approve the revised Solid Waste Ordinance. A redline version of the policy is included in your packet and the proposed revisions are primarily housekeeping matters with no substantive changes to the ordinance. Solid Waste Director Chris Stahl and Attorney Ridenour have discussed and reviewed these changes and can provide additional information at the meeting.

NORTH CAROLINA
MACON COUNTY

THIS AGREEMENT OF LEASE, made and entered into as of the 1st day of January, 2025, by and between **R. S. JONES, JR., and wife MELISSA O. JONES**, parties of the first part, hereinafter called "Lessors" and **MACON COUNTY**, whose mailing address is 5 West Main Street, Franklin, North Carolina 28734, party of the second part, hereinafter called "Lessee";

WITNESSETH:

That subject to the terms and conditions hereinafter set forth, the Lessors do hereby let and lease unto Lessee, and the Lessee does hereby accept as tenant of the Lessors, the center section of the northern addition to the building located at 61 East Main Street, containing six rooms and a room for heating, electric, and telephone systems, with a physical address of 187 Church Street Extension, Franklin, North Carolina.

The terms and conditions of this Agreement are as follows:

1. This Lease shall begin on the 1st day of January, 2025, and, unless sooner terminated as hereinafter provided, shall exist and continue through and including the 31st day of December, 2025.
2. As rental for said premises, the Lessee shall pay to the Lessors the following:
 - a) During the first year of the lease, the rent will be in the amount of \$750.00 per month, due and payable on the 1st day of each month.
 - b) Should any installment of rent remain unpaid by the 15th day of the month for which it is due, Lessee shall also pay a penalty in the amount of 10% of the amount of said late payment.
3. In addition to the rental hereinabove set forth, Lessee will pay all utilities assessed against 187 Church Street, which will be separately metered and billed to Lessee, except for water and sewer which will be provided by the Lessor.

4. Lessee shall use and occupy the demised premises only for use by District or Superior Court Judge and staff, pursuant to N.C. Gen. Stat. 7A-302. The Judge and those who work for the Judge shall use and occupy the demised premises only for the purposes of a Judicial Superior or District Court office, or for such other lawful purpose as the parties may agree in writing. Lessor may withhold consent for any or no cause and for reasons which it alone shall deem sufficient.

5. Lessee, for itself, its legal representatives, successors or assigns, expressly covenants that it will not assign, mortgage, or encumber this agreement, nor sublet or permit the demised premises, or any part thereof, to be used by others, without the prior written consent of the Lessor, which consent may be withheld for any or no cause and for reasons which they alone shall deem sufficient.

6. Lessee shall be responsible for maintaining and repairing the premises, fair wear and tear excepted. Lessee will maintain the leased premises in a clean and orderly manner.

7. The Lessor shall be responsible for maintaining and repairing the exterior of the building, the roof and parking areas, as well as the electrical, plumbing, and heating and air conditioning, unless repairs are necessitated as a result of the intentional or negligent acts of Lessee.

8. Lessee shall have the right, at its own expense, from time to time during the lease term, to improve or alter the demised premises, but in no event shall any alterations or improvements be made without the prior written consent of Lessor. Lessor, however, covenants not to unreasonably withhold such consent. Lessee covenants that any such improvements and/or alterations shall be made in a workmanlike manner, and in compliance with all Federal, State and municipal laws and regulations. All such improvements or alterations erected or made on the demised premises shall, at expiration, or sooner termination of this Lease, belong to Lessor, without compensation to Lessee.

Any contract or agreement, oral or written, for labor, services or materials or supplies,

in connection with any improvements or alterations, rebuilding or replacement made by Lessee, shall provide that no lien or claim shall thereby be created or arise, or be filed by anyone thereunder, upon or against Lessor's interest in the demised premises, and upon request of Lessor, Lessee shall deliver a duplicate original of such Contract. In lieu of such Contract provision, Lessee may discharge its obligation under this clause, by delivering to Lessor, reasonable security (in the opinion of Lessor) against any such potential claim, or lien, or a written waiver by the architect, engineer, contractor, materialman, mechanic, laborer, person, or corporation performing such labor or services, or furnishing any such material or supplies, of all right of lien which he or it might otherwise have upon party of the first part's interest in the demised premises.

9. This Lease is subject and subordinate to all mortgages or Deeds of Trust which may now or hereafter affect the real property of which the leased premises form a part, and to all renewals, modifications, consolidations, replacements and extensions thereof. This clause shall be self-operative and no further instrument of subordination shall be necessary to protect any mortgagee or deed of trust beneficiary. In confirmation of such subordination, Lessee shall execute promptly any certificate that Lessor may request.

10. Lessor shall carry such fire, liability and extended coverage insurance and loss of rents coverage as it shall deem advisable. Lessee shall carry such insurance as it shall deem advisable. All proceeds from the respective insurance policies in the event of loss, shall be payable to the owner thereof, without claim of or by the other party, or its insurer. Provided, however, the parties hereto may by their separate mutual consent, join in carrying such insurance as may be mutually beneficial, and may share the cost thereof as they may agree.

11. During the terms of this Lease, Lessor shall pay all ad valorem taxes, and pay all insurance premiums for insurance carried by it, as hereinabove provided, and Lessee shall pay for

insurance carried by Lessee. Lessee shall be responsible for paying all taxes assessed on contents and personal property, if any.

12. Should Lessee fail to pay the rent as above specified, or otherwise default in its obligation under this Contract, then and in that event, the Lessor shall have the right to take immediate possession of the property without prejudice to any and all other rights it may have to collect rent or otherwise enforce the terms and provisions of this Lease Agreement.

13. If during the term of this Lease, or any renewal thereof, the building or improvements which form a portion of the demised premises shall be destroyed or damaged in whole or in part by fire or other cause, Lessee shall give Lessor immediate notice thereof and this Lease shall terminate.

14. Lessor covenants that so long as Lessee shall faithfully perform the agreement, terms, covenants and conditions hereof, Lessee shall and may peaceably and quietly have, hold and enjoy the demised premises for the term hereby granted, without molestation or disturbance by or from Lessor and others claiming rights to the demised premises and free of any encumbrance created or suffered by Lessor except those to which this Lease is made subject and subordinate as herein provided.

15. All additions to the leased premises shall remain a portion thereof and at the termination of the lease, shall become and remain the property of Lessor, excepting and excluding however, those items of furniture, decorations and business equipment which are installed by Lessee at Lessee's own expense, all of which may be removed at the end of the term, or any renewal term.

16. Lessor reserves the right to approve or disapprove, which such approval will not be unreasonably withheld:

- a) All changes, additions, or alterations in the interior of the leased premises;

b) All advertisements, signs or other alterations on the exterior or the outside of the building, which is leased.

17. At the end of the term hereof, or any renewal term hereof, Lessee shall surrender the premises to Lessor in as good condition as when the same are received, and as improved, fair wear and tear excepted.

18. Lessee shall have the right, to be exercised as hereinafter provided, to renew the term of this Lease for additional periods of one (1) year each, not to exceed, however, a total lease period of ten years, upon the following terms and conditions:

a) That no default is existing or continuing in the performance of any of the terms of this Lease.

b) That such extended or renewed Lease shall contain the same terms, covenants, and conditions as provided in this Lease, except that the rental shall be increased by four percent (4%) per annum.

c) Lessee shall exercise its right to an extension or renewal in the following manner: At Least 120 days prior to the expiration of the term of this Lease, Lessee shall notify Lessor in writing by certified mail, of its election to exercise its rights to extend the term of this Lease in accordance with the provisions of this article. Upon the giving of such notice of election to renew or extend this lease, the same, subject to the conditions and covenants contained herein, shall be deemed to be extended and the term thereof shall extend for a period of one (1) year from the date of the expiration of the prior term.

d) Any notice to be given by either party to the other, pursuant to the provisions of this Lease, or of any law, shall be given by registered or certified mail, addressed to the party to whom it is intended, at the following addresses:

Lessor: % R. S. Jones, Jr.

61 East Main Street
Franklin, NC 28734

Lessee: Macon County

Attention Macon County Manager
5 West Main St.
Franklin, NC 28734

19. This Lease shall be construed in accordance with the laws and interpretations thereof of the State of North Carolina. In the event of any dispute which cannot be resolved by the parties without litigation, the prevailing party shall be entitled to recover, as a part of its costs, its reasonably attorney fees to be assessed by the Court having jurisdiction of such litigation.

IN TESTIMONY WHEREOF, the Lessors and Lessee have set their hands and seals, in duplicate originals, one of which is retained by each of the parties, the day and year first above written.

Witness

R. S. Jones, Jr., Lessor (SEAL)

Witness

Melissa O. Jones, Lessor (SEAL)

MACON COUNTY
Lessee

Witness
By: _____ (SEAL)
Authorized Representative

CERTIFICATE OF FINANCE OFFICER:

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

This the _____ day of _____, 2024.

Lori Carpenter, Macon County Finance Officer

TITLE V: PUBLIC WORKS

Chapter

50. SOLID WASTE

51. SOLID WASTE USER **AND AVAILABILITY FEES**

~~APPENDIX A: ANNUAL LANDFILL AVAILABILITY
FEES~~

~~APPENDIX B: LANDFILL USE (TIPPING) FEES~~

~~APPENDIX C: AVAILABILITY CHARGE EXEMPTIONS~~

CHAPTER 50: SOLID WASTE

Section

- 50.01 Title
- 50.02 Purpose and statutory authority
- 50.03 Administration and enforcement; granting of permits
- 50.04 Definitions
- 50.05 Duties and responsibilities
- 50.06 Storage, collection, transportation, and disposal
- 50.07 Landfill management
- 50.08 Source separation and recycling
- 50.09 Enforcement
- 50.10 Appeals
- ~~50.11 Addressee responsible; commercial logos~~
- ~~50.12 Assistance for cleanup available~~

- 50.99 Penalty

§ 50.01 TITLE.

This chapter shall be known and be cited as the *Macon County Solid Waste Ordinance*.
(Ord. passed 7-2-1996)

§ 50.02 PURPOSE AND STATUTORY AUTHORITY.

(A) The purpose of this chapter is to protect human health and the environment by regulating the storage, collection, transportation, and disposal of solid waste in the county; to provide environmentally sound, cost efficient solid waste disposal and to provide for safe operations at the county landfill.

(B) This chapter is adopted under the authority of G.S. §§ 143-215.3(a)(1); 143-215.107(a)(5); 153A-121-132.1, 153A-121-136; 153A-121-274 through 153A-121-278; 153A-121-291 through 293, and 130A-309.09A to 130A-309.09C, and 130A-309.09D.

(C) Unless otherwise indicated, this chapter applies to publicly owned municipal solid waste management facilities located in all unincorporated areas of the county and incorporated areas which have ratified the ordinance set forth in this chapter.
(Ord. passed 7-2-1996)

§ 50.03 ADMINISTRATION AND ENFORCEMENT; GRANTING OF PERMITS.

(A) The Board of Commissioners shall administer, interpret and enforce the provisions of this chapter by and through the Solid Waste Director or his or her representatives. For the purpose of this chapter, representative shall mean any employee within the Solid Waste Department unless otherwise designated by this chapter.

(B) For the purpose of providing for the proper collection, transportation, recycling and/or disposal of solid waste within the county, the Board shall grant the right to collect, transport, recycle and/or dispose of solid waste for compensation.
(Ord. passed 7-2-1996)

§ 50.04 DEFINITIONS.

For the purpose of this chapter the following definitions shall apply unless the context clearly indicates or requires a different meaning. When not inconsistent with the context, words used in the present tense include the future tense, words used in the plural include the singular and words in the

singular include the plural. The word “shall” is always mandatory and not merely directive.

BOARD. The Board of Commissioners of Macon County, North Carolina.

BULKY WASTE. ~~Large items of solid waste such as white goods, furniture (excluding cushions), large auto parts, trees, large blocks of concrete and asphalt, stumps, and other size waste whose large size precludes or complicates their handling by normal solid waste collection, processing, or disposal methods.~~ **Large items of solid waste not classified as normal household waste due to its size or weight.**

CIVIL PENALTY. A monetary fine assessed according to a schedule adopted by the Macon County Solid Waste Department due to a violation of this chapter.

COLLECTOR. Any person who picks up or hauls solid waste or recyclable materials for a fee. .

COMMERCIAL ESTABLISHMENT. Any retail, wholesale, institutional, religious, governmental, service establishment, or other non-residential establishment which may generate garbage, litter or other solid waste.

COMMISSION. The North Carolina Environmental Management Commission.

COMPOSTING. The controlled decomposition of organic waste by naturally occurring bacteria, yielding a stable, humus-like, pathogen-free final product.

CONSTRUCTION OR DEMOLITION. When used in connection with “waste” or “debris” means solid waste resulting solely from construction, remodeling, repair or demolition operations on pavement, buildings or other structures.

COUNTY. Macon County, a body politic and political subdivision of the State of North Carolina.

COVERED. Encased by a tarpaulin, camper-cover, metal cover, rigid cover, plastic, canvas or other suitable material, which is secured to prevent spillage, leakage, or materials from blowing from the vehicle. Solid waste in plastic bags shall not be considered covered except during the transportation of garbage by the resident of a dwelling from that dwelling to a disposal area.

DEPARTMENT. The North Carolina Department of Environment, Health and Natural Resources.

DWELLING. Any residential unit housed in a building used for residential purposes, or manufactured homes, or a structure used for residential purposes on any property.

EPA. The United States Environmental Protection Agency.

GARBAGE. All putrescible wastes, including animal offal and carcasses and recognizable industrial by-products, but excluding sewage and human waste.

HAULER. Any person, permitted or not, who collects and transports refuse or other solid wastes or recyclable materials on public or private streets in Macon County.

HAZARDOUS REFUSE. Includes any rusted, jagged appliances or machinery, and ice boxes or refrigerators, whose doors have not been properly dismantled or other articles which have been determined by the Solid Waste Director to constitute a health or safety hazard.

HAZARDOUS WASTE. A solid waste or combinations of solid waste which, because of its quantity, concentration or physical, chemical or infectious characteristics may:

- (1) Cause or significantly contribute to an increase in mortality or increase in serious irreversible or incapacitating reversible illness.
- (2) Poses a substantial problem or potential hazard to human health or the environment if improperly treated, stored, transported or disposed of or otherwise managed.
- (3) Any substance classified as a hazardous waste by EPA.

INDIVIDUAL. Any person, organization, business or other entity generally capable of owning real estate.

INDUSTRIAL WASTE. All waste, including garbage, solid, semi-solids, sludges, and liquids created or generated by factories, processing plants or other manufacturing enterprises.

MICROBIOLOGICAL WASTE. Cultures and stocks of fectious agents, including but not limited to

specimens from medical, pathological, pharmaceutical, research, commercial and industrial laboratories.

MIXED PAPER. Envelopes, catalogs, bulk mail, magazines, computer paper, copy paper, file folders, phone books, gray cartons, adding machine tapes, letters, scratch pads, soft covered books and other material as defined by the Solid Waste Director.

OPEN BURNING. Any fire whose products of combustion are emitted directly into the outdoor atmosphere without passing through a stack or chimney, approved incinerator, or other similar device.

OPEN DUMP. The consolidation or collection of solid waste from one or more sources at a disposal site which has unsanitary conditions, insignificant or no cover, or insignificant or no management. The term shall include any disposal area which has not been approved by the Solid Waste Director.

PATHOLOGICAL WASTE. Human tissues, organs and body parts; of all animals that were known to have been exposed to pathogens that are potentially dangerous to humans during research, were used in the production of biologicals, or in vivo testing of pharmaceuticals, or that died with a known or suspected disease transmissible to humans.

PERMIT. Written authorization from the Solid Waste Director to haul solid waste, or recyclable material in Macon County, for hire or compensation.

PERMITTED HAULER. Any solid waste or recyclable material hauler authorized by the Solid Waste Director to transport refuse, solid waste or recyclable material for hire or compensation.

PERSON. Any individual, firm, organization, partnership, corporation, company or unincorporated association.

PUTRESCIBLE WASTE. Solid waste capable of being decomposed by micro-organisms with sufficient rapidity as to cause nuisance from odors and gases, such as kitchen wastes, offal and carcasses.

RADIOACTIVE MATERIAL. Any material which emits ionizing radiation spontaneously.

RECYCLE, RECYCLABLES, OR RECYCLABLE MATERIAL. Those materials or that process by which solid waste, or materials which would otherwise become solid waste, are collected, separated, or processed, and reused or returned to use in the form of raw materials or products.

REFUSE. All non-putrescible waste.

REFUSE RECEPTACLE OR RECEPTACLE. A metal or plastic container or a container made of other material approved by the Solid Waste Director.

REGULATED MEDICAL WASTE. Blood and body fluids in individual containers in volumes greater than 20 ml, microbiological waste and pathological waste that have not been treated.

RUBBISH. Solid or liquid waste from residences, commercial establishments or institutions.

SHARPS. Needles, syringes with attached needles, capillary tubes, slides and cover slips, scalpel blades, test tubes and blood collection tubes.

SOLID WASTE. Any non-hazardous garbage, or other refuse, rubbish, litter, trash, tires, and other discarded solid waste materials, and solid or semi-solid waste materials resulting from industrial, commercial, and agricultural operations and from community activities, but does not include solids or dissolved materials in domestic sewage or other significant pollutants in water resources, such as silt, dissolved or suspended solids in industrial wastewater effluent, dissolved materials in irrigation return flows or other common water pollutants. **YARD WASTE** produced by a residence as defined in this section is exempt.

As used herein, **SOLID WASTE** shall refer collectively to any or all of the aforementioned waste materials, unless otherwise specified.

UNSANITARY ACCUMULATION. Any amount of solid waste which is odoriferous, pestiferous, or otherwise threatening to human health as determined by the Solid Waste Director.

USED MOTOR OIL. Any oil that has been refined from crude oil or synthetic oil and, as a result of use, storage, or handling, has become unsuitable for its original purpose.

WHITE GOODS. Inoperative or discarded refrigerators, ranges, water heaters, freezers, and other similar domestic and commercial large appliances.

YARD WASTE. Waste consisting solely of vegetative matter resulting from landscaping maintenance such as leaves, grass, limbs, trimmings. Stumps are not considered yard waste.
(Ord. passed 7-2-1996)

§ 50.05 DUTIES AND RESPONSIBILITIES.

(A) Residential and other noncommercial property.

(1) *Improper storage of waste prohibited.* No owner, occupant, tenant or lessee of any property, jointly or severally, may deposit, store, or permit to accumulate any solid or hazardous waste upon such property that is not stored or disposed of in a manner prescribed by this chapter. Further it shall be the duty of each owner, occupant, tenant, or lessee to provide approved receptacles as specified in § 50.06(A)(1).

(2) *Open dumps prohibited.* No person shall permit on any land owned, occupied, or leased by him or her any open dump.

(3) *Responsibility for removal.* It shall be the duty of any owner, occupant, tenant, or lessee of any property, jointly or severally, to remove or properly dispose of any of the conditions described in subsection (1) above.

(B) Commercial, industrial and institutional property.

(1) *Proper maintenance of premise.* The owner, proprietor, or person in charge of any commercial, industrial, or institutional building, parking lot or other site shall be obligated both jointly and severally to keep driveways, yards, parking lots, and areas adjacent thereto and under his or her control, clean at all times; and to place sweepings, litter, refuse and other debris in an approved receptacle to prevent dispersal by wind, rain, animals and other causes. Further, no crate, box, or similar container liable to deterioration by sun, wind, rain, animals or other causes shall be kept on any street or sidewalk, parking lot or other area, except that such containers may be placed out for collection on the day of such collection.

(2) *Solid waste receptacles required.* The owner, proprietor, or person in charge of any commercial, industrial, or institutional building, parking lot, or other site shall be obligated, jointly and severally, to provide solid waste receptacles of sufficient size and quantity as specified in § 50.06 of this chapter. Specifically, but not exclusively, the requirement for such containers shall apply to shopping centers, supermarkets, convenience stores, fast food and other restaurants, service stations, and other similar establishments; and shall, likewise apply to industries, commercial establishments, schools, manufactured home parks, recreational vehicle parks, summer camps, churches and other institutions. Spillage and overflow from such containers shall be cleaned up by the owner, proprietor, or person in charge immediately and as it occurs.
(Ord. passed 7-2-1996) Penalty, see § 50.99

§ 50.06 STORAGE, COLLECTION, TRANSPORTATION, AND DISPOSAL.

(A) *Storage.*

(1) *Property storage container requirements.* Solid waste shall be stored in a container that is durable, rust resistant, nonabsorbent, watertight, and easily cleaned, with a close fitting (fly tight) cover in place. The number of containers shall be adequate to store one week's accumulation of solid waste. Containers shall be kept clean so that no insect breeding, odor, or other nuisance will exist. Garbage bags are permissible residential household garbage containers.

(2) *Prohibition to rodents.* Solid waste shall be stored in a manner that will not harbor rodents and vermin and will not create a fire hazard.

(3) *Storage of other refuse.* Other refuse may be stored as in subsection (1) above, but shall be stored in such a manner that it will not provide harborage to rats, cause a fire or safety hazard or become windblown.

(4) *Airtight containers prohibited.* No person shall leave outside of the building or dwelling, or in any place accessible to children, any abandoned, unattended, or discarded ice box, refrigerator, or other container of any kind which has an airtight door without first removing the door from such icebox or refrigerator, or disabling any latching mechanism.

(B) *Transportation.*

(1) *Conformity with ordinance required.* No solid waste shall be transported except in conformance with this section which applies to permitted haulers and individuals hauling their own solid waste.

(2) *Spillage prohibited.* The vehicles or containers used for the collection and transportation of solid wastes shall be covered and removed in such a manner that the contents will not fall, leak, or spill therefrom. Materials spilled by the hauler shall be picked up immediately by the hauler and returned to the vehicle or container, and the area properly cleaned.

(3) *Cover requirements.* Vehicles shall be covered by effective means during transportation to prevent the blowing of materials from out of the vehicle. "Effective means" shall include, but not be limited to, a durable, heavy plastic, or canvas tied down or secured to cover all the load. Loads consisting of bulky waste, white goods, lumber, pallets, and crates do not have to be covered but shall be secured with rope or tie downs to assure spillage does not occur. Upon entrance to the landfill gate, any removal of tarps or similar covers on solid waste shall be prohibited until destination is reached in a designated landfill disposal area.

(4) *Equipment required to conform to standards.* All trucks and other equipment used by the collector must meet minimum standards prescribed by the County Solid Waste Department. These standards shall require, at a minimum, that truck beds be covered. Equipment shall be leak resistant, durable and easily cleaned to prevent insect breeding, odor, or other nuisance, and shall be maintained in good repair as determined by the Solid Waste Director.

(C) *Disposal.*

(1) *No disposal except as provided.* Solid waste shall be disposed of only by one of the following methods:

(a) Sanitary landfill that has been approved by the Department.

(b) Incinerator that meets all requirements of the local, state and federal air pollution standards

and control permits.

(c) By any other method including reclaiming, composting or recycling processes that have been approved by the Solid Waste Director.

(2) *Disposal of hazardous, regulated medical, radioactive waste.* Hazardous, regulated medical and radioactive wastes **are prohibited from disposal in Macon County and** shall be disposed of according to written procedures approved by the state and federal guidelines.

(3) *Littering prohibited.* No person may intentionally or negligently, discard, dispose, leave, or dump any solid waste on or along any street or highway or on public or private property unless such solid waste is placed in a receptacle or at a location designated for the deposit of solid waste. *See Penalty Section.*

(4) *Disposal of tires.* The disposal of tires on public or privately owned property is strictly prohibited.

(5) *Disposal of sharps.* Sharps shall be placed in an approved sealed, puncture-proof container prior to disposal. **Containers shall be properly labeled as “SHARPS”, “Needles”, or “Biohazard” and sealed closed. SHARPS shall be separated from other wastes and placed in a designated container at any solid waste, or other approved location.**

(6) *Private disposal of solid waste.* Provided that this section shall not be construed to prevent any person from properly disposing of solid waste from his or her own residence on his or her property in a safe and sanitary manner and at a depth and distance from any body of water specified by the County Health Department so as to prevent contamination. All such private disposal sites must receive prior approval from the Solid Waste Director, and the County Health Director, or their designees, and all solid wastes deposited must be covered with at least 6” of compacted dirt daily.

(7) *Other disposal of solid waste prohibited.* Any other disposal of solid waste is expressly prohibited.

(8) *Businesses prohibited from utilizing convenience centers.* Businesses are prohibited from depositing solid waste at convenience centers. All business generated solid waste must be deposited at the ~~Franklin or Wilson Gap Landfills.~~ **Macon County Landfill in Franklin, or the Highlands Transfer Station on Rich Gap Road in Highlands.** **To promote recycling, small amounts of recycling from businesses may be taken to a convenience center with prior approval of the Solid Waste Department.**

(9) *Application to agricultural properties.* Nothing in this chapter shall be interpreted so as to make the same applicable to any agricultural practices.

(Ord. passed 7-2-1996) Penalty, see § 50.99

§ 50.07 LANDFILL MANAGEMENT.

(A) *Conformity with landfill procedures required.* Waste shall be disposed of at the county landfills in the manner and according to procedures established by the Solid Waste Director.

(B) *Landfill tours.* Landfill tours or visitors to the landfill must be accompanied by an employee of the Solid Waste Department.

(C) *Affiliation with county required.* All solid waste generated in the county shall be disposed of in the county in a permitted disposal facility unless otherwise specified by the Board of Commissioners.

(D) *Hours of operation.* ~~The landfill shall be open during business hours as established by the Board. The landfills shall be closed Christmas and Thanksgiving Days only. In emergencies, the landfills may be opened for~~

~~additional hours as directed by the County Manager or the manager's representative.~~ The landfill shall be open Monday through Friday from 7:30am until 4:00pm, Saturday from 8:00am until 1:30pm, and other hours as established by the Board. The landfill shall be closed Christmas and Thanksgiving Days, and County recognized holidays that fall on Tuesday, Wednesday, or Thursday.

(E) *Security of the landfills.* Except when open during regular business hours, the landfill shall be kept locked, and entry shall not be permitted.

(F) *Tipping fee.* A tipping fee shall be charged to all users of the landfills. This tipping fee shall be based on the number of tons of material brought for disposal. There will be no fee charged for acceptable recyclable materials that have been separated and properly prepared. The Board shall adopt a schedule of fees from time to time which shall be effective until amended or replaced.

(G) *Use by multi-dwelling properties, parks, camps.* Where there are multiple occupants of premises located in residential or business buildings, manufactured home parks, recreational vehicle parks, summer camps or campgrounds and where solid waste is collected at a central location within the facility, it shall be the responsibility of the owner or person in charge of each building, park or camp to contract with a permitted hauler and to pay for the regular collection or all solid waste from each collection site. An owner of multi-premise building, park or camp may apply to the Solid Waste Director for an exemption if it can be shown that he or she is now disposing of solid waste in a safe and sanitary manner as outlined in this chapter.

(H) *Loitering, scavenging and rummaging prohibited.* No person may loiter, scavenge, or rummage about the landfills or convenience centers to remove articles therefrom.

(I) *Speed limit within the landfills or convenience centers.* All persons entering or traveling on landfill or convenience center property shall observe posted speed limits and shall operate their vehicles in a safe and courteous manner.

~~(J) *Vehicles which are self-unloading must be at the landfills one half hour before the landfills close. All vehicles which are self-unloading shall arrive at the county landfills no later than one half hour before the close of the normal operating day.*~~

~~(K) *Uncovered waste prohibited.* No vehicle shall be allowed to deposit waste at the county landfills unless the waste is enclosed in the vehicle or secured by methods stated in § 50.06(B)(3). The Solid Waste Director shall determine the adequacy of the covering and his or her decision shall be final.~~

~~(L)~~ (J) *Deposit waste only in authorized areas.* No person may deposit material at any point in the landfill except where indicated by authorized employees of the landfill or by official signs.

~~(M)~~ (K) *Discharge of firearms, explosives, fireworks prohibited.* No person may discharge firearms, fireworks or explosives on county owned landfill or convenience center property without written authorization by the Solid Waste Director.

~~(N)~~ (L) *Solid waste subject to inspection.* Solid waste may be observed and inspected for prohibited materials. Persons disposing of unacceptable material may be required to remove such materials at the discretion of the Solid Waste Director or Landfill Foreman. **his designee.**

~~(O)~~ (M) *Disposal of incinerator ash.* Ash from a commercial solid waste incinerator or a hazardous ~~water~~ **waste** incinerator shall not be disposed of at the county landfill unless each load is accompanied by a chemical analysis certifying that it contains no hazardous or potentially hazardous contaminants. ~~Said analysis shall be performed by a firm acceptable to the Board.~~ **Said analysis shall be performed by a lab certified in North Carolina to perform the analysis.**

~~(P)~~ (N) *Prohibited wastes.* The following waste may not be disposed of in the county landfill cell area:

- (1) Burning or smoldering materials, or any other materials that would create a fire hazard.
- (2) Hazardous wastes.
- (3) Cardboard.
- (4) Used motor oil.
- (5) Antifreeze (ethylene glycol).
- (6) Lead-acid batteries.
- (7) Bulk Liquid wastes, sludge which cannot pass the paint filter test.
- (8) White goods.
- (9) Whole scrap Tires.
- (10) Radioactive wastes.
- (11) Bulk Aluminum cans.
- (12) Metal drums of 50 gallons or more capacity unless drain holes are provided to prevent containers from holding liquid, or unless filled with identifiable solid waste which is otherwise acceptable.
- (13) Vegetative Waste: Wood, stumps, brush, limbs, yard waste, landscape waste. ~~construction and demolition material mixed with solid waste unless separated prior to disposal.~~
- (14) Automobiles, truck or other motor vehicle bodies, large pieces of metal such as manufactured homes and farm equipment.
- ~~(15) Wood waste greater than 6 inches in diameter at the butt end and greater than 4 feet in length.~~
- (15) No ash unless approved by the Solid Waste Director.
- (16) Regulated medical waste.
- (17) Friable asbestos.
- (18) Plastic Containers.
- (19) Used Motor Oil Filters:
- (20) Whole Wooden Pallets:
- (21) Bulk Oyster Shells
- (22) Electronic Waste: laptops, desktops, monitors, video displays, scanners.
- (23) Discarded Televisions.
- (24) Mercury Containing Devices: Switches and Commercial Fluorescent Lights.

§ 50.08 SOURCE SEPARATION AND RECYCLING.

(A) *Disposal of tires.* Automobile and truck tires will be accepted at ~~Franklin and Wilson Gap Landfills.~~ **Macon County Landfill and Rich Gap Transfer Station.** Tires must be removed from their rims and free of mud, dirt, and water. Persons bringing loads of tires will be required to stack them into tractor trailers. A handling fee may be charged for specialized and oversized tires.

(B) *Disposal of white goods.* White goods may be deposited free of charge at the designated areas of the ~~Franklin and Wilson Gap Landfills.~~ **Macon County Landfill, Rich Gap Transfer Station, and Nantahala Convenience Center.** White goods may not be deposited at convenience centers.

(C) *Removal of freon.* The Solid Waste Department will remove the freon free of charge from all white goods which are deposited at ~~the Franklin and Wilson Gap Landfills.~~ **Macon County Solid Waste Facilities.**

(D) *Disposal of used motor oil.* Used motor oil may be deposited in the tank provided at both the ~~Franklin and Wilson Gap Landfills.~~ **Macon County Landfill and Rich Gap Transfer Station.** This tank is for residential users only. Used motor oil will not be accepted from commercial or industrial users.

(E) *Disposal of used anti-freeze.* Used anti-freeze may be deposited in the tank provided at both the ~~Franklin and Wilson Gap Landfills.~~ **Macon County Landfill and Rich Gap Transfer Station.** This tank is for residential users only. Used anti-freeze will not be accepted from commercial or industrial users.

(F) *Recycling encouraged.* Each person who owns, leases, or occupies any place of business, industry, commerce, or other place providing goods or services, or any institution, church, camp or school shall remove recyclable materials from the solid waste generated and make them available for recycling.

(G) *Recyclable materials.* Recyclable material shall consist of the following items and shall be prepared for recycling at the county convenience centers as directed:

(1) *Glass.* All brown, clear and green containers (bottles and jars) glass shall be rinsed and caps removed. Labels do not have to be removed.

(2) *Aluminum, tin or steel cans.* Beverage and food cans shall be rinsed. Labels do not have to be removed.

(3) *Plastic containers #1 through #7. #2, #3, and #6.* ~~Remove caps, rinse, and step on containers to flatten them.~~ **Rinse Containers.** Labels do not have to be removed.

(4) *Corrugated containers (cardboard).* Flatten. Try to keep clean and dry.

(5) *Mixed paper (see definition).* Keep flat, clean and dry.

(6) *Newspaper.* Bundle with a string or leave loose. Keep flat, clean and dry. Inserts may remain.

(7) *Other materials.* As they are added to the recycling program.

(H) *Removal of recyclable materials prohibited.* No person, other than a county employee or the county's authorized agent, may remove recyclable materials from a county landfill or convenience center.

(Ord. passed 7-2-1996) Penalty, see § 50.99

§ 50.09 ENFORCEMENT.

(A) This chapter may be enforced by any methods authorized by G.S. § 153A-123, or § 153A-277. Each day's violation shall be treated as a separate offense.

(B) This chapter may be enforced by equitable remedies, and any unlawful condition existing in violation of this chapter may be enforced by injunction and order of abatement in accordance with G.S. § 153A-123(e).

(1) *Injunction.* Where necessary to effectuate compliance with this chapter, the Solid Waste Director shall institute an action in a court of competent jurisdiction seeking an injunction against further violation of this chapter. Such action may be joined with a civil action instituted to collect accrued civil penalties in accordance with § 50.99(B).

(2) *Order of abatement.* Where necessary to abate a condition existing upon land in violation of this chapter or a use made of land in violation of this chapter the Solid Waste Director shall institute an action in a court of competent jurisdiction seeking an order of abatement or the use of condition of land in violation of the chapter. Such action may be joined to an action for an injunction and/or an action to recover civil penalties accrued against an individual for the use or condition of land in violation of this chapter.

(3) *Other equitable remedies.* This chapter may be enforced by any other equitable remedy which a court of competent jurisdiction deems just and proper.

(4) *Delinquent accounts.* Section 50.07(F) of this chapter provides the payment of a tipping fee by users of the landfill. The Solid Waste Department shall have the authority to set up accounts with regular users of the landfill, to be billed on a monthly basis. When any account becomes more than 60 30 days past due, the Solid Waste Director shall be authorized to discontinue service to the holder of the delinquent account until such time as the account is paid in full.

Further, the Solid Waste Director shall be authorized to use any means that a private citizen could use to collect a debt including but not limited to, the institution of a civil action to collect monies owed.

(Ord. passed 7-2-1996)

§ 50.10 APPEALS.

An individual may appeal the imposition of any penalty against him or her pursuant to § 50.99(B) or § 50.09(C) of this chapter.

(A) *Commencement of appeal.* Such appeal shall be commenced by the submission, in writing, of a notice of appeal delivered to the Solid Waste Director within ten days from the date the appellant has received notification of the imposition of any penalty. Any civil penalties which are imposed shall be held in abeyance until the appeal has been determined.

~~(B) *Solid Waste Appeals Committee.* All appeals will be decided in a hearing held by the Solid Waste Appeals Committee. This committee shall be a three member committee comprised of the County Manager, or his or her designee, one member from the Solid Waste Advisory Committee (SWAG), and a citizen of Macon County.~~ **All appeals will be decided by the County Manager. The decision of the Manager shall be final.**

~~(1) *Appointment term.* The committee members, other than the County Manager, shall be appointed by the Board of Commissioners for terms of two years, provided, however, that the terms shall be staggered and the initial committee shall have one member appointed for a term of one year, and a second member appointed for a term of two years.~~

~~(2) *Bylaws.* The Solid Waste Appeals Committee shall adopt a set of bylaws to govern its procedures. These bylaws shall be approved by the Board of Commissioners before becoming effective.~~

~~(C) *Meeting date.* The Solid Waste Appeals Committee shall meet as necessary to hear any appeals which~~

have arisen since the previous meeting. The committee shall establish the date, place and time of the meeting and shall give written notice thereof to all appellants. Each appeal shall be heard within 90 days of notice thereof having been given.

~~— (D) *Written decision.* The Solid Waste Appeals Committee shall issue a written decision within 15 days of the hearing. Any written decision of the hearing committee shall notify the appellant that his or her further appeal rights will be to a court of competent jurisdiction, which shall be filed in writing with the committee, within 30 days of the date on the written decision.~~

~~(Ord. passed 7-2-1996)~~

~~§ 50.11 ADDRESSEE RESPONSIBLE; COMMERCIAL LOGOS.~~

~~— (A) If any object of refuse is discovered upon any lands or waters in any areas of the county, other than an approved sanitary landfill or convenience center, and it bears the name, address or other means of identification of a person or persons, the person so identified shall be presumed to have disposed of said refuse in violation of this chapter.~~

~~— (B) Bags, boxes, bins, cartons and other containers used to carry food, clothing and other goods and printed matter purchased, rented or otherwise obtained from a restaurant, supermarket, store or other place of business or organization, which containers or printed matter bear the logo, name address or other means of identification of the place from which the goods were obtained, shall not be considered as a means of identification for the purposes of this section.~~

~~(Ord. passed 7-2-1996)~~

~~§ 50.12 ASSISTANCE FOR CLEANUP AVAILABLE.~~

~~— On receipt of a notice of a violation, a person may request the aid of the Solid Waste Department in correcting the violation, and shall pay to the Solid Waste Department any costs incurred by the Solid Waste Department in removing or otherwise correcting the violation.~~

~~(Ord. passed 7-2-1996)~~

~~§ 50.99 PENALTY.~~

(A) *Criminal penalties.* Violations of this chapter shall constitute a misdemeanor punishable by a fine not to exceed \$500 or imprisonment for not more than 30 days or both. Each day's violation shall be treated as a separate offense.

(1) *Warning ticket.* Upon the initial violation of a particular provision of this chapter an individual shall be issued a warning ticket. Such warning ticket shall identify the particular practice which is in violation of this chapter and shall state the time, date and place of the violation. Such warning ticket shall further state that if the individual has similar violations within six months following the date of the warning ticket the Solid Waste Director shall cause a warrant to be issued for the subsequent violation.

(2) *Warrant.* If an individual violates this chapter within the six months following the issuance of a warning ticket in a manner that is similar to the violation specified in the warning ticket, the Solid Waste Director shall cause a warrant to be issued for the arrest of the individual.

(B) *Civil penalties.* Any individual who is found in violation of this chapter may be subject to a civil penalty of \$50 as provided in G.S. § 153A-123. Each day's violation shall be treated as a separate offense.

(1) *Initial notification.* Before any civil penalty may be imposed, the Solid Waste Director shall identify the circumstances giving rise to the violation, including the times, dates, and places of the violation and shall notify the offender thereof in writing. Such notification shall state that if the violation is not abated within a reasonable time not to exceed 15 days the individual will be subjected to a civil penalty. If circumstances exist such that the violation may not be abated within 15 days, the Solid Waste Director may, upon written request, grant an extension of time commensurate with the magnitude of the violation. The amount of the civil penalty to be imposed shall be stated. Such notification shall inform the individual of his or her rights to appeal the determination that the individual is in violation of this chapter by submitting a notice of appeal to the Solid Waste Director within ten days of the date of the receipt of initial notification above.

(2) *Imposition of penalty; second notification.* If after 15 days, or the end of any extension granted by the Solid Waste Director, the violation has not been abated the Solid Waste Director shall send to the violator a second notification. Such notification shall assess against the violator a civil penalty in accordance with division (B)(1) above. Such notification shall further inform the violator of his or her right to appeal the determination that he or she is still in violation of this chapter.

(3) *Further penalties/accrual.* If after three more days the violation has not been abated, the Solid Waste Director may assess the second civil penalty in accordance with division (B)(2) above. Such assessment shall include a notification that further civil penalties may be assessed every three days until either the violation is abated or until the Solid Waste Director decides that enough fines have accrued to warrant civil action to collect the accrued fines.

(4) *Civil action.* When necessary to collect any civil penalty or accrued civil penalties, the Solid Waste Director shall cause a civil action to be instituted against an individual for the collection of all accrued fines.

(Ord. passed 7-2-1996)

CHAPTER 51: SOLID WASTE USER FEES

Section

- 51.01 Short title
- 51.02 Purpose
- 51.03 Establishment of fees
- 51.04 Amount of fees
- 51.05 Use of fees
- 51.06 Properties upon which fees shall be assessed
- 51.07 Supplemental assessments and exemptions
- 51.08 Method of billing and collection of solid waste fees
- ~~Appendix A: Annual landfill availability fees~~
- ~~Appendix B: Landfill use (tipping) fees~~
- ~~Appendix C: Availability charge exemptions~~

§ 51.01 SHORT TITLE.

This chapter shall be known as the *Macon County Solid Waste User and Availability Fee Ordinance* and shall be codified as Chapter 51 of the Macon County Code.
(Ord. passed 11-1-1999)

§ 51.02 PURPOSE.

In the public interest and for the promotion of the public health, safety, welfare and convenience of its citizens and pursuant to statutory authority contained in *The Solid Waste Management Act of 1989*, as amended, and in G.S. § 130A-309.08(d), G.S. § 130A-309.09A, G.S. § 153A-277, G.S. § 153A-292 and G.S. § 153A-293 and other applicable laws, the following rules are adopted, which rules set forth the amounts of solid waste user fees, the amounts of solid waste availability fees, the manner of assessment thereof, and the manner of collection thereof, within the county; all of said fees being assessed and utilized for the purpose of recovering all or a part of the cost of disposal of solid waste in the county.
(Ord. passed 11-1-1999)

§ 51.03 ESTABLISHMENT OF FEES.

There is hereby imposed a landfill use (**tipping**) fee which shall not exceed the cost of operating landfill facilities in the county and a landfill availability fee which shall not exceed the cost of providing **and operating** the landfill facilities, such fees to be used to recover all or a portion of the cost of locating, acquiring and preparing sites, and the cost of operating, maintaining and closing of sufficient facilities to provide for the solid waste sorting, reduction and disposal in the county. These fees shall be imposed county wide, upon persons who use the landfill facilities and upon all improved property in the county that benefits from the availability of the facility, whether inside or outside incorporated areas within the county, which fees shall be applied uniformly throughout the county.
(Ord. passed 11-1-1999)

§ 51.04 AMOUNT OF FEES.

~~The amount of the landfill use fee, and the amount of the landfill availability fee to be charged shall be established from time to time by the Board of Commissioners, in accordance with the provisions of G.S. § 130A-309.08, G.S. § 153A-277(a) and the provisions of G.S. § 153A-292(b). The initial fees appear on the fee schedules following this chapter as Appendices A, B and C. The fees as so established may be changed from time to time by Resolutions adopted by the Board of Commissioners, which changes shall be amendments to this chapter.~~

The amount of the landfill use fee, and the amount of the landfill availability fee to be charged shall be set annually by the Board of Commissioners via the Budget Ordinance for that fiscal year, in accordance with the provisions of G.S. § 130A-309.08, G.S. § 153A-277(a) and the provisions of G.S. § 153A-292(b).
(Ord. passed 11-1-1999)

§ 51.05 USE OF FEES.

~~The total revenue derived from the landfill use fees shall be utilized to defray the cost of operating the landfill facilities in the county. The total revenue derived from the landfill availability fees shall be utilized to defray the cost of providing the landfill facilities in the county, including the cost of closing old solid waste disposal sites, the locating, acquiring and preparing of sites, and the cost of opening new solid waste disposal sites, and the maintenance of all solid waste disposal sites. A separate budget category shall be established to reflect the assessment, collection and disbursement of solid waste user and solid waste availability fees.~~

The total revenue derived from the landfill use and availability fees shall be utilized to defray the cost of developing, constructing, maintaining, and operating the solid waste facilities in the county.

(Ord. passed 11-1-1999)

§ 51.06 PROPERTIES UPON WHICH FEES SHALL BE ASSESSED.

(A) The landfill availability fee hereinabove imposed shall be assessed, in the amounts set forth in the schedule hereto attached, upon the owners of the following properties:

- (1) All residential dwelling units, including but not limited to houses, apartments, duplexes, townhouses, condominium and mobile homes located within the county.
- (2) All improved business sites within the county.
- (3) The owners of all other improved properties within the county.

(B) The landfill use fees hereinabove imposed shall be assessed, ~~in the amounts set forth in the schedule hereto attached, upon all users of the county solid waste disposal facilities.~~ by weight for wastes delivered to the Macon County Landfill and Rich Gap Transfer Station in the amounts set forth by the Macon County Board of Commissioners.

(Ord. passed 11-1-1999)

§ 51.07 SUPPLEMENTAL ASSESSMENTS AND EXEMPTIONS.

(A) The Board of Commissioners may from time to time establish supplemental solid waste tipping fees on selected large industrial waste producers and on commercial solid waste haulers and on any properties, the use of which produce large amounts of solid waste.

~~(B) The Board of Commissioners may from time to time establish categories of exemptions from the fees imposed by this chapter. The initial categories of exemptions appear on the schedule of exemptions set forth in the appendices following this chapter. The exemptions as so established may be amended from time to time by action of the Board of Commissioners, which changes shall be amendments to this chapter.~~
(Ord. passed 11-1-1999)

§ 51.08 METHOD OF BILLING AND COLLECTION OF SOLID WASTE FEES.

(A) The annual landfill availability fees hereinabove imposed shall be added, as a separate identified charge, on the ad valorem property tax statements produced with respect to those county taxpayers who are owners of property improved with residential units or businesses or other improved properties, the use of which produce solid waste, so that they will be billed with the property taxes and shall be payable in the same manner as property taxes, and in the case of nonpayment, may be collected in any manner by which delinquent personal or real property taxes can be collected. Such fee shall constitute a lien on the real property described on the bill that includes the fee and in the event of non-payment, there shall be included as an additional charge, interest, costs of collection including attorney fees and other costs as provided by G.S. § 105-374.

(B) The amount of the solid waste use (tipping) fees shall be determined at the landfill site, through a **weight** measurement system ~~using either weight or volume, depending on the type of solid waste being disposed.~~ The solid waste use (tipping) fees so determined shall be either collected at the site or invoiced to the user monthly by the county.
(Ord. passed 11-1-1999)

APPENDIX A: ANNUAL LANDFILL AVAILABILITY FEES

- ~~**CATEGORY 1:** Each residential dwelling unit, including but not limited to, house, apartments, duplexes, townhouses, condominiums and mobile homes within Macon County.
Amount of Fee: \$60 per unit~~
- ~~**CATEGORY 2:** Commercial buildings.
Amount of Fee: \$132 for each separate business unit which is in use or available for use~~
- ~~**CATEGORY 3:** Hospitals, nursing homes and residential schools.
Amount of Fee: \$4 per bed~~
- ~~**CATEGORY 4:** Campgrounds (public and private).
Amount of Fee: \$4 per individual hook up~~
- ~~**CATEGORY 5:** Churches, community buildings, fire departments, rescue squads and other similar institutions.
Amount of Fee: \$1~~
- ~~**CATEGORY 6:** Public (governmental) buildings.
Amount of Fee: \$5 per separate unit~~
- ~~**CATEGORY 7:** Motels, hotels and short term rental units who are presently required to pay the occupancy tax imposed by Macon County.
Amount of Fee: \$4 per room~~

(Ord. passed 11-1-1999)

~~APPENDIX B: LANDFILL USE (TIPPING) FEES~~

~~— **CATEGORY 1:** Yard Waste:
Amount of Fee: \$20 per ton delivered to a Macon County Landfill for disposal~~

~~— **CATEGORY 2:** Composting and other material useful to the facility:
Amount of Fee: \$5 per ton delivered to a Macon County Landfill for disposal~~

~~— **CATEGORY 3:** Amount of Fee: \$50 per ton of solid waste delivered to a Macon County landfill for disposal~~

(Ord. passed 6-25-2001)

APPENDIX C: AVAILABILITY CHARGE EXEMPTIONS

CATEGORY 1:

There will be no availability fee charged against properties:

- A. Upon which the residence is valued at less than \$4,000 on the property tax card.
- B. Upon which the mobile home value is assessed at less than \$2,000 on the property tax card.

CATEGORY 2:

White goods as defined by G.S. § 130A-291(a)(44) are exempt pursuant to State Statute.

CATEGORY 3:

So as to conserve administrative costs, no statement shall be mailed for any fee hereby imposed in an amount of \$5 or less, and each such fee is hereby remitted.

CATEGORY 4:

Vehicles and tires are exempt pursuant to State Statute.

-These 3 don't really make any sense, apply to tipping fees, not availability fees.

-No Exemption for Properties that do not receive a tax bill, but the Tax Dept. does not send out.

(Ord. passed 11-1-1999)

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: DECEMBER 10, 2024

Item 12A. Draft minutes from the December 2, 2024, Special meeting are attached for the board's review and approval. (Tammy Keezer)

Item 12B. Budget Amendments #127-135 are attached for your review and approval. (Lori Carpenter)

Item 12C. Approval of a fireworks permit for Parties by Design for a wedding reception to be held at 336 Arnold Road in Highlands (Old Edwards Inn). A copy of the application, insurance, and licenses are included in your packet. Fire Marshal Jimmy Teem has reviewed and approved the documents. (Tammy Keezer)

Item 12D. Approval of the 2025 Macon County Holiday Schedule. This schedule is the same schedule observed by the State of North Carolina as approved by the N.C. Office of State Human Resources. (Tammy Keezer)

Item 12E. Franklin Chamber of Commerce Service Contract for FY 2024-25. The contract was due for renewal on July 1, 2024, and included in your packet. Other than the effective dates to be consistent with the current FY, there are no changes to the contract. (Warren Cabe)

Item 12F. Highlands Chamber of Commerce Service Contract for FY 2024-25. The contract was due for renewal on July 1, 2024, and included in your packet. Other than the effective dates to be consistent with the current FY, there are no changes to the contract. (Warren Cabe)

Item 12G. Ms. Braswell is recommending the approval of a partial refund of 2023 taxes for Vineyards & Villas, LLC in the amount of \$3,319.27 due to

buildings being listed twice which resulted in an illegal tax for the property. A copy of the refund detail is included in your packet for review.

Item 12H. Tax releases for the month of November 2024 in the amount of \$2,520.12, per the attached memorandum from Tax Collections Supervisor Delena Raby.

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



**MACON COUNTY BOARD OF COMMISSIONERS
DECEMBER 2, 2024
SPECIAL MEETING MINUTES**

Years of Service Awards were presented to county employees before the meeting. A reception for those employees was held in the hallway of the third floor of the Macon County Courthouse immediately following the presentations.

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

ANNOUNCEMENTS: None.

APPROVAL OF THE NOVEMBER 12, 2024 REGULAR MEETING MINUTES: Commissioner Young made a motion, seconded by Commission Shearl, to approve the minutes as presented. The vote was unanimous.

RECOGNITION OF OUTGOING COMMISSIONER PAUL HIGDON: Board members shared personal remarks of appreciation for outgoing Commissioner Higdon, his service to Macon County, his guidance, his leadership, and his mentorship. Mr. Cabe presented Commissioner Higdon with a plaque, gavel, and sound base recognizing the years he served as Chairman of the Board, his nameplate, and other items. Commissioner Higdon said it had been an honor to serve the people of Macon County, that he had tried to be a conservative, that he believes in our conservative Christian principles, and wishes the best to the Board members.

ADMINISTRATION OF THE OATH OF OFFICE FOR COMMISSIONER JOSH YOUNG AND COMMISSIONER-ELECT BARRY BREEDEN: Clerk of Superior Court Shawna Lamb administered the oath of office to Commissioner Young, followed by administration of the oath of office to Commissioner-elect Barry Breedem. A copy of the oaths is filed in the office of the Clerk of Superior Court and the Clerk to the Board of Commissioners.

ELECTION OF BOARD CHAIR: At 6:13 p.m., Mr. Cabe opened the floor for nominations for Board Chair. Commissioner Antoine nominated Commissioner Young. Commissioner Shields seconded the nomination. Commissioner Shearl read a statement about the role and responsibilities of the Chairman and CEO of the Board and said he shared this because of the many discussions about the length of our meetings. He said the Chairman should be one hundred percent in control of the agenda and that he has sat through a lot of meetings with controversial issues which have gone on for five to six hours, and he hopes that moving forward the new chairman will take this role seriously and deal with this issue. Commissioner Young said he agreed one hundred percent with what Commissioner Shearl said. Commissioner Shields called for a vote. The vote was unanimous.

ELECTION OF BOARD VICE-CHAIR: At 6:15 p.m. Commissioner Young opened the floor for nominations for Vice-Chair. He nominated Commissioner Shields and Commissioner Shields said he would be honored to serve. Commissioner Antoine seconded the nomination. The vote was unanimous.

RESOLUTION REGARDING EXAMINATION OF OFFICIAL BONDS FOR PUBLIC OFFICIALS: Ms. Carpenter shared information about the official bonds for public officials and explained the requirements for annual review and approval of the resolution. Commissioner Antoine made a motion, seconded by Commissioner Shearl, to approve the resolution as presented. The vote was unanimous.

AFFIRMATION OF THE 2025 REGULAR MEETING SCHEDULE: Commissioner Young acknowledged the meeting schedule as presented in the agenda packet. Commissioner Shearl said in his mind it is completely unfair for the county employees to come in after hours and stay for three to four hours and said he would like to propose a daytime business meeting which would help the employees be home with their families in the evenings and would also save the taxpayers monies instead of paying overtime. Commissioner Young said he feels like this is needed especially during budget time and asked for the Board to have the first quarter to work on cleaning up the agenda and the length of meetings and then revisit the schedule. Mr. Cabe pointed out that the November 2025 proposed meeting date would fall on Veterans Day and inquired if Board members wanted to adjust that date. Commissioner Shearl proposed Thursday, November 13, 2025, as an alternate date. Commissioner Shields made a motion, seconded by Commissioner Antoine, to approve the proposed schedule as amended with Thursday, November 13, 2025, being the date for the regular scheduled meeting. The vote was unanimous.

ADJOURN: With no other business, at 6:36 p.m., upon a motion from Commissioner Shearl, seconded by Commissioner Antoine, the board voted unanimously to adjourn.

Warren Cabe
Ex Officio Clerk to the Board

Josh Young
Board Chair

DEPARTMENT: HEALTH

Explanation: Amend budget due to receiving revision #4 for AA403 WIC increasing budget. CFDA Nbr - 10.557

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
113511-438502	WIC State	\$ 6,502.00	
115152-556806	Client Services	\$ 6,502.00	

PREPARED BY Melissa Setzer

REQUESTED BY DEPARTMENT HEAD Kenn McHale

RECOMMENDED BY FINANCE OFFICER Ken Carr

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS 12/10/24

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

**APPLICATION FOR PERMIT TO EXHIBIT, USE AND/OR DISCHARGE
PYROTECHNICS FOR CONCERT OR PUBLIC EXHIBITION**

1. Display Operator/Applicant's full name and address: Parties by Design
_____.
2. Has the Display Operator/Applicant been issued a display operator license under N.C. Gen. Stat. § 58-82A-3 and does the same remain in effect? Yes. Attach copy.
3. Place of proposed public exhibition: 336 Arnold Road Highlands, NC.
4. Will the exhibition be indoor? Yes and on exit. If so, additional rules apply.
5. Will the proposed exhibition be in connection with concerts or public exhibitions, such as fairs, carnivals, shows of all descriptions and/or public celebrations? NO. If so, which:
_____.
6. Will the proposed exhibition be used for any other purpose? Yes. If so, what? Wedding reception
_____.
7. Does the Display Operator/Applicant have insurance in the amount of at least five hundred thousand dollars (\$500,000) or the minimum amount required by the North Carolina Building Code pursuant to N.C. Gen. Stat. § 143-138(e), whichever is greater? Yes
Attach full copy of the same.
8. The names of all Individual(s) who are to exhibit, use, handle or discharge pyrotechnics in connection with the concert or public exhibit: Matt Getz
_____.
9. Have all persons identified in #8 above completed training and licensing required under Article 82A of Chapter 58 of the North Carolina General Statutes? Yes.
10. Will the display operator or proximate audience display operator, as required under Article 82A of Chapter 58 of the North Carolina General Statutes, be present at the concert or public exhibition? Yes.
11. Will the display operator or proximate audience display operator, as required under Article 82A of Chapter 58 of the North Carolina General Statutes, personally direct all aspects of exhibiting, using, handling, or discharging the pyrotechnics? Yes.
12. Does Display Operator/Applicant have all necessary permissions from the property owner of the lands where the display will take place? Yes.

I certify under penalty of perjury that the responses to the above are truthful all respects.

This the 22 day of November, 2024.



Display Operator/Applicant



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/25/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER PROFESSIONAL PROGRAM INSURANCE BROKERAGE DIVISION OF SPG INSURANCE SOLUTIONS, LLC 1304 SOUTHPOINT BLVD., #101 PETALUMA CA 94954		CONTACT NAME: PHONE (A/C No. Ext): 415-475-4300 FAX (A/C No.): 415-475-4303 E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Certain Underwriters at Lloyd's, London AA-1128623 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
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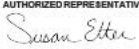
COVERAGES **CERTIFICATE NUMBER:** BL-002722 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL SUBR (IND. WORD)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:	X	PY/24-0202	10/09/2024	10/09/2025	EACH OCCURRENCE \$ \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ \$50,000 MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ \$1,000,000 PRODUCTS - COM/PROP AGG \$ INCLUDED \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					The insurance company with which this coverage has been placed is not licensed by the State of North Carolina and is not subject to its supervision. In the event of the insolvency of the insurance company losses under this policy will not be paid by a State insurance guaranty or solvency fund.
	UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$ <input type="checkbox"/> CLAIMS-MADE					EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/EMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Maready & Co., Trash Fence Inc. are Additional Insured as respects the SPFX fireworks display(s) on 12/28/2024 to 12/29/2024 located at 336 Arnold Rd, Highlands, NC 28741. This policy provides a two-year extended reporting period from the date of the display. 30-day notice of cancellation and a 10-day notice for non-payment applies.

CERTIFICATE HOLDER 336 Arnold Rd Highlands, NC 28741	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED

Underwriter's at Lloyd's, London: Referred to in this endorsement as either the "Insurer" or the "Underwriters"

This endorsement modifies insurance provided under the following:

SECTION III. PERSONS INSURED

In consideration of the premium charged for the Policy, it is hereby understood and agreed that the following entity(ies) is an additional insured pursuant to Section III. e), but only as respects the specific Display or Special Effects listed on the attached Certificate of Insurance:

Name of Person or Organization (Additional Insured):

12/28/2024 to 12/29/2024

336 Arnold Rd , Highlands, NC, NC 28741

Any coverage afforded to any above person or entity as an Additional Insured shall apply only with respect to **Bodily Injury or Property Damage** directly resulting from (1) the **Named Insured's** ongoing operations performed for such specific person and entity; or (2) acts or omissions of the Additional Insured in connection with their general supervisions of the **Named Insured's** ongoing operations. Coverage for such person or entity as an Additional Insured does not apply to:

- (i) **Personal Injury and Advertising Injury Liability;**
- (ii) **Fire Legal Liability;**
- (iii) **Employee Benefits Liability;**
- (iv) **Bodily Injury or Property Damage** which the person or entity is obligated to pay as damages by reason of the assumption of liability under a contract or agreement but this shall not apply to liability for damages the person or entity would have in the absence of the contract or agreement;
- (v) **Property Damage** to: (1) property owned, used or occupied by or rented to such person or entity; (2) property in the care custody, or control of such person or entity or over which such person or entity is for any purpose exercising physical control; or (3) any work, including materials, parts or equipment furnished in connection with such work, which is performed for the person or entity by or on behalf of the **Named Insured**.
- (vi) **Products-Completed Operations Hazards;**
- (vii) Any obligation assumed by the Additional Insured in any contract related to the Display or Special Effects listed in the attached Certificate of Insurance.
- (viii) Such other **Claims, Accidents, offenses, damages and/or liabilities** which may be excluded pursuant to Section V. Exclusions of the Policy.

All other terms, exclusions and conditions of this Policy remain unchanged.

U.S. Department of Justice
Bureau of Alcohol, Tobacco, Firearms and Explosives

Federal Explosives License/Permit
(18 U.S.C. Chapter 40)

In accordance with the provisions of Title XI, Organized Crime Control Act of 1970, and the regulations issued thereunder (27 CFR Part 555), you may engage in the activity specified in this license or permit within the limitations of Chapter 40, Title 18, United States Code and the regulations issued thereunder, until the expiration date shown. **THIS LICENSE IS NOT TRANSFERABLE UNDER 27 CFR 555.53.** See "WARNINGS" and "NOTICES" on reverse.

Direct ATF Correspondence To	ATF - Chief, FELC 244 Needy Road Martinsburg, WV 25405-9431	License/Permit Number	1-NC-119-50-6G-00899
Chief, Federal Explosives Licensing Center (FELC)	<i>Mama Howard</i>	Expiration Date	July 1, 2026

Name
BROWN, WILLIAM DEWITT

Premises Address (Changes? Notify the FELC at least 10 days before the move.)
**4438 WHITBY LANE
CHARLOTTE, NC 28211-**

Type of License or Permit
50-MANUFACTURER OF EXPLOSIVES

Purchasing Certification Statement
The licensee or permittee named above shall use a copy of this license or permit to assist a transferee of explosives to verify the identity and the licensed status of the licensee or permittee as provided by 27 CFR Part 555. The signature on each copy must be an original signature. A faxed, scanned or e-mailed copy of the license or permit with a signature intended to be an original signature is acceptable. The signature must be that of the Federal Explosives Licensee (FEL) or a responsible person of the FEL. I certify that this is a true copy of a license or permit issued to the licensee or permittee named above to engage in the business or operations specified above under "Type of License or Permit."

Mailing Address (Changes? Notify the FELC of any changes.)
**BROWN, WILLIAM DEWITT
4438 WHITBY LANE
CHARLOTTE, NC 28211-**

Licensee/Permittee Responsible Person Signature	Position/Title
Printed Name	Date

Previous Edition is Obsolete BROWN, WILLIAM DEWITT 4438 WHITBY LANE 28211-NC-119-50-6G-00899 July 1, 2026 50-MANUFACTURER OF EXPLOSIVES ATF Form 5400.14/5400.15 Part I Revised September 2011

Federal Explosives License (FEL) Customer Service Information

Federal Explosives Licensing Center (FELC)
244 Needy Road
Martinsburg, WV 25405-9431
Toll-free Telephone Number: (877) 283-3352
Fax Number: (304) 616-4401
ATF Homepage: www.atf.gov
E-mail: FELC@atf.gov

Change of Address (27 CFR 555.54(a)(1)). Licensees or permittees may during the term of their current license or permit remove their business or operations to a new location at which they intend regularly to carry on such business or operations. The licensee or permittee is required to give notification of the new location of the business or operations not less than 10 days prior to such removal with the Chief, Federal Explosives Licensing Center. The license or permit will be valid for the remainder of the term of the original license or permit. **(The Chief, FELC, shall, if the licensee or permittee is not qualified, refer the request for amended license or permit to the Director of Industry Operations for denial in accordance with § 555.54.)**

Right of Succession (27 CFR 555.59). (a) Certain persons other than the licensee or permittee may secure the right to carry on the same explosive materials business or operations at the same address shown on, and for the remainder of the term of, a current license or permit. Such persons are: (1) The surviving spouse or child, or executor, administrator, or other legal representative of a deceased licensee or permittee; and (2) A receiver or trustee in bankruptcy, or an assignee for benefit of creditors. (b) In order to secure the right provided by this section, the person or persons continuing the business or operations shall furnish the license or permit for that business or operations for endorsement of such succession to the Chief, FELC, within 30 days from the date on which the successor begins to carry on the business or operations.

(Continued on reverse side)

Cut Here ><

Federal Explosives License/Permit (FEL) Information Card

License/Permit Name: **BROWN, WILLIAM DEWITT**

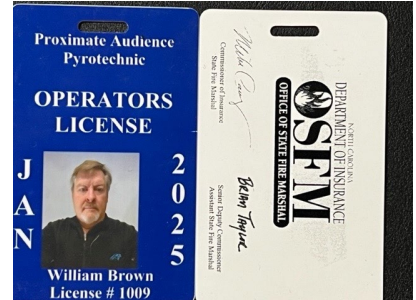
Business Name:

License/Permit Number: **1-NC-119-50-6G-00899**

License/Permit Type: **50-MANUFACTURER OF EXPLOSIVES**

Expiration: **July 1, 2026**

Please Note: Not Valid for the Sale or Other Disposition of Explosives.



**Proximate Audience
Pyrotechnic**

**OPERATORS
LICENSE**

**O
C
T**



**2
0
2
7**

**Matthew Getz
License # 3903**



Brian Taylor

State Fire Marshal

Robert Rogers

Chief Deputy State Fire Marshal

2025 Holiday Schedule

Holiday	Observance Date	Day of Week
New Year's Day	January 1, 2025	Wednesday
Martin Luther King, Jr. Birthday	January 20, 2025	Monday
Good Friday	April 18, 2025	Friday
Memorial Day	May 26, 2025	Monday
Independence Day	July 4, 2025	Friday
Labor Day	September 1, 2025	Monday
Veterans Day	November 11, 2025	Tuesday
Thanksgiving	November 27 & 28, 2025	Thursday & Friday
Christmas	December 24, 25 & 26, 2025	Wednesday, Thursday & Friday

NORTH CAROLINA
MACON COUNTY

SERVICE CONTRACT

THIS CONTRACT is made, and entered into this the 10th day of December, 2024, by and between the COUNTY of MACON, a political subdivision of the State of North Carolina, (hereinafter referred to as "County"), and THE FRANKLIN AREA CHAMBER OF COMMERCE, INC., a not for profit corporation duly authorized to do business in the State of North Carolina (herein after referred to as "Chamber").

1. SCOPE OF SERVICES. Chamber hereby agrees to provide the Travel and Tourism Development services under this Contract within the Franklin Travel and Tourism District pursuant to the provisions and specifications identified in "Attachment 1" (hereinafter collectively referred to as "Services"). Attachment 1 is hereby incorporated herein and made part hereof.

Further, Chamber agrees to provide Travel and Tourism Development services under this Contract within the Nantahala Travel and Tourism District pursuant to the provisions and specifications identified in "Attachment 2" (hereinafter collectively referred to as "Services"). Attachment 2 is hereby incorporated herein and made a part hereof

2. TERM OF CONTRACT. The Term of this Contract for services is from July 1, 2024, through June 30, 2025. This contract may be renewed annually upon written agreement by the County and Chamber.
3. PAYMENT TO CHAMBER. Except as otherwise provided for in this Paragraph #3, Chamber shall receive from County a monthly amount not to exceed the amount of the occupancy tax under S.L. 1985-969 collected by the County from hotels, motels, inns, and similar places known by County to be within The Franklin Travel and Tourism District which consists of the Franklin, Millshoal, Ellijay, Smithbridge, Cartoogechaye, Cowee and Burningtown Townships of Macon County, North Carolina, during the preceding month, less administrative expenses of Macon County, as compensation for the provision of Services within The Franklin Travel and Tourism District. However, notwithstanding the foregoing, all occupancy taxes heretofore and hereafter collected by Airbnb and other companies which operate in a similar fashion to Airbnb and which are remitted to Macon County with inadequate information to identify the owner of the property temporarily rented and the Township or address of the property temporarily rented for which such occupancy taxes were collected shall be used to promote travel and tourism within the following Travel and Tourism Districts in the following percentages, less any administrative fee due the County pursuant to applicable law:

- A. The Highlands Travel and Tourism District: 71.04%;
- B. The Nantahala Travel and Tourism District: 6.22%; and
- C. The Franklin Travel and Tourism District: 22.74%.

The Chamber shall receive the percentage of such occupancy taxes set forth hereinabove for The Franklin Travel and Tourism District and the same shall be additional compensation for the provision of Services within The Franklin Travel and Tourism District. County agrees to pay Chamber at the rates specified for Services, performed to the satisfaction of the County, in accordance with this Contract, and Attachment 1.

The Occupancy Taxes received by Chamber from County for use in the Franklin Travel and Tourism District shall be used to promote travel and tourism within the Franklin Travel and Tourism District only.

Further, Chamber shall receive from County a monthly amount not to exceed the amount of the occupancy tax under S.L. 1985-969 collected by the County from hotels, motels, inns, and similar places known by the County to be within The Nantahala Travel and Tourism District which consists of the Nantahala Township of Macon County, North Carolina, during the preceding month, less administrative expenses of Macon County, as compensation for the provision of Services within The Nantahala Travel and Tourism District. However, notwithstanding the foregoing, all occupancy taxes heretofore and hereafter collected by Airbnb and other companies which operate in a similar fashion to Airbnb and which are remitted to Macon County with inadequate information to identify the owner of the property temporarily rented and the Township or address of the property temporarily rented for which such occupancy taxes were collected shall be used to promote travel and tourism within the following Travel and Tourism Districts in the following percentages, less any administrative fee due the County pursuant to applicable law:

- A. The Highlands Travel and Tourism District: 71.04%;
- B. The Nantahala Travel and Tourism District: 6.22%; and
- C. The Franklin Travel and Tourism District: 22.74%.

The Chamber shall receive the percentage of such occupancy taxes set forth hereinabove for The Nantahala Travel and Tourism District and the same shall be additional compensation for the provision of Services within The Nantahala Travel and Tourism District. County agrees to pay Chamber at the rates specified for Services, performed to the satisfaction of the County, in accordance with this Contract, and Attachment 2.

NOTWITHSTANDING THE FOREGOING, all such compensation for the provision of

Services within The Nantahala Travel and Tourism District by Chamber hereunder shall be held in an account by County and upon the submission of invoices to County by Chamber for the provision of services, overhead, materials and/or equipment for the promotion of travel and tourism in the Nantahala Travel and Tourism District in accordance with this Service Contract, County shall review the same, code them and pay the same from such account to the extent such account contains sufficient funds to pay the same. County shall provide Chamber a monthly statement of the occupancy taxes collected by the County for use within The Nantahala Travel and Tourism District for the preceding month in order to let Chamber know that amount, less the administrative expenses withheld by County.

The Occupancy Taxes received by Chamber from County for use in the Nantahala Travel and Tourism District shall be used to promote travel and tourism with the Nantahala Travel and Tourism District only.

4. **INDEPENDENT CONTRACTOR.** County and Chamber agree that Chamber is an independent contractor and shall not represent itself as an agent or employee of County for any purpose in the performance of Chamber's duties under this Contract. Accordingly, Chamber shall be responsible for payment of all federal, state and local taxes as well as applicable business license fees arising out of Chamber's activities in accordance with this Contract. For purposes of this Contract, taxes shall include, but not be limited to, Federal and State Income, Social Security and Unemployment Insurance taxes. Chamber, as an independent contractor, shall perform the Services required hereunder in a professional manner and in accordance with the standards of applicable professional organizations.
5. **INSURANCE AND INDEMNITY.** To the fullest extent permitted by laws and regulations, Chamber shall indemnify and hold harmless the County and its officials, agents, and employees from and against all claims, damages, losses, and expenses, direct, indirect, or consequential (including but not limited to fees and charges of engineers or architects, attorneys, and other professionals and costs related to court action or arbitration) arising out of or resulting from Chamber's performance of this Contract or the actions of the Chamber or its officials, or employees under this Contract or under contracts entered into by the Chamber in connection with this Contract. This indemnification shall survive the termination of this Contract. In addition, Chamber shall comply with the North Carolina Workers' Compensation Act and shall provide for the payment of workers' compensation to its employees in the manner and to the extent required by such Act.
6. **HEALTH AND SAFETY.** Chamber shall be responsible for initiating, maintaining and supervising all safety precautions and programs required by OSHA and all other regulatory agencies while providing Services under this Contract.
7. **NON-DISCRIMINATION IN EMPLOYMENT.** Chamber shall not discriminate against any employee or applicant for employment because of age, sex, race, creed, national origin,

or disability. In the event Chamber is determined by the final order of an appropriate agency or court to be in violation of any non-discrimination provision of federal, state or local law or this provision, this Contract may be canceled, terminated or suspended in whole or in part by County, and Chamber may be declared ineligible for further County contracts.

8. **GOVERNING LAW.** This Contract shall be governed by and in accordance with the laws of the State of North Carolina. All actions relating in any way to this Contract shall be brought in the General Court of Justice in the County of Macon and the State of North Carolina.
9. **TERMINATION OF AGREEMENT.** This Contract may be terminated, without cause, by either party upon ninety (90) days written notice to the other party. This termination period shall begin upon receipt of the notice of termination. This Contract may be terminated, for cause, by the non-breaching party notifying the breaching party in writing of a substantial failure to perform in accordance with the provisions of this Contract and if the failure is not corrected within ten (10) days of the receipt of the notification. Upon such termination, the parties shall be entitled to such additional rights and remedies as may be allowed by relevant law.

Termination of this Contract, either with or without cause, shall not form the basis of any claim for loss of anticipated profits by either party.

10. **RECORD KEEPING.** The Chamber shall furnish to the County a copy of the Chamber's payroll for any employees funded by County monies on at least a quarterly basis showing the wages paid to such employees who perform work pursuant to this Contract. Chamber employees' social security numbers shall be confidential in accordance with applicable law(s). The hourly rate shall be made available to the County Manager.

Funds provided under his Contract shall not be used to pay for employees for work which is connected with general Chamber activities conducted outside of the scope of this Contract. Funds provided under this Contract shall not be used to pay for promotional materials or activities which are connected with general Chamber activities conducted outside the scope of this Contract.

11. **SUCCESSORS AND ASSIGNS.** Chamber shall not assign its interest in this Contract without the written consent of County. Chamber has no authority to enter into contract on behalf of County.
12. **COMPLIANCE WITH LAWS.** Chamber represents that it is in compliance with all Federal, State, and local laws, regulations or orders, as amended or supplemented. The implementation of this Contract shall be carried out in strict compliance with all Federal, State, or local laws.

13. NOTICES. All notices which may be required by this Contract or any rule of law shall be effective when received by certified mail sent to the following addresses:
- | | |
|----------------------|------------------------------|
| COUNTY OF MACON | THE FRANKLIN AREA CHAMBER OF |
| ATTN: County Manager | COMMERCE, INC. |
| 5 West Main St. | ATTN: Linda Harbuck |
| Franklin, NC 28734 | 98 Hyatt Road |
| | Franklin, NC 28734 |
14. AUDIT RIGHTS. For all Services being provided hereunder, County shall have the right to inspect, examine, and make copies of all books, accounts, invoices, records and other writings relating to the performance of said Services. Audits shall take place at times and locations mutually agreed upon by both parties. Notwithstanding the foregoing, Chamber must make the materials to be audited available within one (1) week of the request for them.
- In addition, Chamber shall, at its own expense, cause an annual audit of its financial statements to be performed and provide County with a copy of the annual audit.
15. COUNTY NOT RESPONSIBLE FOR EXPENSES. County shall not be liable to Chamber for any expenses paid or incurred by Chamber, unless otherwise agreed in writing.
16. EQUIPMENT. Chamber shall supply, at its sole expense, all equipment, tools, materials, and/or supplies required to provide Services hereunder, unless otherwise agreed in writing.
17. REPORTS. Chamber shall make semi-annual reports of activities to the Franklin-Nantahala Area Tourism Development Commission.
18. Chamber hereby acknowledges receipt of a copy of, and expressly agrees to the terms and provisions of the Macon County Commissioners' Resolution Amending in Part the Resolution Creating the Franklin-Nantahala Area and The Highlands Area Tourism and Development Commissions, which was adopted on June 11, 2019.
19. ENTIRE AGREEMENT. This Contract and the attached documents labeled "Attachment 1" and "Attachment 2" shall constitute the entire understanding between County and Chamber and shall supersede all prior understandings and agreements relating to the subject matter hereof and may be amended only by written mutual agreement of the parties.
20. HEADINGS. The subject headings of the sections are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Contract shall be deemed to have been drafted by both parties and no interpretation shall be made to the contrary.

IN TESTIMONY WHEREOF, the County of Macon has caused these presents to be signed in its name by its County Manager, and Chamber, acting under and by virtue of the authority in them vested, has hereunto set their hand and seal, the day and year first written above.

COUNTY OF MACON

By: _____
Warren Cabe, Interim County Manager

THE FRANKLIN AREA CHAMBER OF COMMERCE, INC.

By: _____
Authorized Representative

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

Macon County Finance Officer

Attachment 1:

Scope of Services:

Provide Space and Staffing for a Visitor Information Center;

Provide maintenance and supplies for a Visitor Center, including parking, public restrooms and beautification of grounds;

Provide insurance and utilities for visitor center operations;

Provide staff for answering phones and responding to tourism requests;

Provide staff, materials and equipment for preparing and mailing tourism information packages;

Pay staff payroll expenses and insurance;

Maintain a website providing tourism information for Macon County;

Provide staff for bookkeeping and reporting;

Prepare and distribute advertising and promotional materials and press releases;

Maintain a database of local photos for use in advertising and promotion;

Maintain contacts and work cooperatively with local and regional organizations to promote tourism;

Develop and coordinate printing and production of brochures, guides, maps, etc.;

Produce and promote events to attract tourist to Macon County;

Provide telecommunications services and equipment; and

Provide office equipment and materials.

Attachment 2:

Scope of Services:

Provide insurance and utilities for operations;

Provide staff for answering phones and responding to tourism requests;

Provide staff, materials and equipment for preparing and mailing tourism information packages;

Pay staff payroll expenses and insurance;

Maintain a website providing tourism information for Macon County;

Provide staff for bookkeeping and reporting;

Prepare and distribute advertising and promotional materials and press releases;

Maintain a database of local photos for use in advertising and promotion;

Maintain contacts and work cooperatively with local and regional organizations to promote tourism;

Develop and coordinate printing and production of brochures, guides, maps, etc.;

Produce and promote events to attract tourist to Macon County;

Provide telecommunications services and equipment; and

Provide office equipment and materials.

THIS CONTRACT is made, and entered into this the 10th day of December, 2024, by and between the COUNTY of MACON, a political subdivision of the State of North Carolina, (hereinafter referred to as “County”), and HIGHLANDS AREA CHAMBER OF COMMERCE, INC., a not for profit corporation duly authorized to do business in the State of North Carolina (herein after referred to as “Chamber”).

1. SCOPE OF SERVICES. Chamber hereby agrees to provide the Travel and Tourism Development services under this Contract within the Highlands Area Travel and Tourism District(s) pursuant to the provisions and specifications identified in “Attachment 1” (hereinafter collectively referred to as “Services”). Attachment 1 is hereby incorporated herein and made part hereof.
2. TERM OF CONTRACT. The Term of this Contract for services is from July 1, 2024, through June 30, 2025. This contract may be renewed annually upon written agreement by the County and Chamber.
3. PAYMENT TO CHAMBER. Except as otherwise provided for in this Paragraph #3, Chamber shall receive from County a monthly amount not to exceed the amount of the occupancy tax under S.L. 1985-969 collected by the County from hotels, motels, inns, and similar places known by County to be within The Highlands Travel and Tourism District which consists of the Flats, Sugarfork, and Highlands Townships of Macon County, North Carolina, during the preceding month, less administrative expenses of Macon County, as compensation for the provision of Services. However, notwithstanding the foregoing, all occupancy taxes heretofore and hereafter collected by Airbnb and other companies which operate in a similar fashion to Airbnb and which are remitted to Macon County with inadequate information to identify the owner of the property temporarily rented and the Township or address of the property temporarily rented for which such occupancy taxes were collected shall be used to promote travel and tourism within the following Travel and Tourism Districts in the following percentages, less any administrative fee due the County pursuant to applicable law:
 - A. The Highlands Travel and Tourism District: 71.04 %;
 - B. The Nantahala Travel and Tourism District: 6.22 %; and
 - C. The Franklin Travel and Tourism District: 22.74 %.

The Chamber shall receive only the percentage of such occupancy taxes set forth hereinabove for The Highlands Travel and Tourism District and the same shall be additional compensation for the provision of Services. County agrees to pay Chamber at the rates specified for Services, performed to the satisfaction of the County, in accordance with this Contract, and Attachment 1.

4. **INDEPENDENT CONTRACTOR.** County and Chamber agree that Chamber is an independent contractor and shall not represent itself as an agent or employee of County for any purpose in the performance of Chamber's duties under this Contract. Accordingly, Chamber shall be responsible for payment of all federal, state and local taxes as well as applicable business license fees arising out of Chamber's activities in accordance with this Contract. For purposes of this Contract, taxes shall include, but not be limited to, Federal and State Income, Social Security and Unemployment Insurance taxes.

Chamber, as an independent contractor, shall perform the Services required hereunder in a professional manner and in accordance with the standards of applicable professional organizations.

5. **INSURANCE AND INDEMNITY.** To the fullest extent permitted by laws and regulations, Chamber shall indemnify and hold harmless the County and its officials, agents, and employees from and against all claims, damages, losses, and expenses, direct, indirect, or consequential (including but not limited to fees and charges of engineers or architects, attorneys, and other professionals and costs related to court action or arbitration) arising out of or resulting from Chamber's performance of this Contract or the actions of the Chamber or its officials, or employees under this Contract or under contracts entered into by the Chamber in connection with this Contract. This indemnification shall survive the termination of this Contract.

In addition, Chamber shall comply with the North Carolina Workers' Compensation Act and shall provide for the payment of workers' compensation to its employees in the manner and to the extent required by such Act.

6. **HEALTH AND SAFETY.** Chamber shall be responsible for initiating, maintaining and supervising all safety precautions and programs required by OSHA and all other regulatory agencies while providing Services under this Contract.
7. **NON-DISCRIMINATION IN EMPLOYMENT.** Chamber shall not discriminate against any employee or applicant for employment because of age, sex, race, creed, national origin, or disability. In the event Chamber is determined by the final order of an appropriate agency or court to be in violation of any non-discrimination provision of federal, state or local law or this provision, this Contract may be canceled, terminated or suspended in whole or in part by County, and Chamber may be declared ineligible for further County contracts.

8. **GOVERNING LAW.** This Contract shall be governed by and in accordance with the laws of the State of North Carolina. All actions relating in any way to this Contract shall be brought in the General Court of Justice in the County of Macon and the State of North Carolina.
9. **TERMINATION OF AGREEMENT.** This Contract may be terminated, without cause, by either party upon ninety (90) days written notice to the other party. This termination period shall begin upon receipt of the notice of termination.

This Contract may be terminated, for cause, by the non-breaching party notifying the breaching party in writing of a substantial failure to perform in accordance with the provisions of this Contract and if the failure is not corrected within ten (10) days of the receipt of the notification. Upon such termination, the parties shall be entitled to such additional rights and remedies as may be allowed by relevant law.

Termination of this Contract, either with or without cause, shall not form the basis of any claim for loss of anticipated profits by either party.

10. **RECORD KEEPING.** The Chamber shall furnish to the County a copy of the Chamber's payroll for any employees funded by County monies on at least a quarterly basis showing the wages paid to such employees who perform work pursuant to this Contract. Chamber employees' social security numbers shall be confidential in accordance with applicable law(s). The hourly rate shall be made available to the County Manager.

Funds provided under his Contract shall not be used to pay for employees for work which is connected with general Chamber activities conducted outside of the scope of this Contract. Funds provided under this Contract shall not be used to pay for promotional materials or activities which are connected with general Chamber activities conducted outside the scope of this Contract.

11. **SUCCESSORS AND ASSIGNS.** Chamber shall not assign its interest in this Contract without the written consent of County. Chamber has no authority to enter into contract on behalf of County.
12. **COMPLIANCE WITH LAWS.** Chamber represents that it is in compliance with all Federal, State, and local laws, regulations or orders, as amended or supplemented. The implementation of this Contract shall be carried out in strict compliance with all Federal, State, or local laws.
13. **NOTICES.** All notices which may be required by this Contract or any rule of law shall be effective when received by certified mail sent to the following addresses:

COUNTY OF MACON
ATTN: County Manager
5 West Main St.
Franklin, NC 28734

HIGHLANDS AREA CHAMBER OF COMMERCE
ATTN: Kaye McHan
P.O. Box 62
Highlands, NC 28741

14. **AUDIT RIGHTS.** For all Services being provided hereunder, County shall have the right to inspect, examine, and make copies of all books, accounts, invoices, records and other writings relating to the performance of said Services. Audits shall take place at times and locations mutually agreed upon by both parties. Notwithstanding the foregoing, Chamber must make the materials to be audited available within one (1) week of the request for them.

In addition, Chamber shall, at its own expense, cause an annual audit of its financial statements to be performed and provide County with a copy of the annual audit.

15. **COUNTY NOT RESPONSIBLE FOR EXPENSES.** County shall not be liable to Chamber for any expenses paid or incurred by Chamber, unless otherwise agreed in writing.
16. **EQUIPMENT.** Chamber shall supply, at its sole expense, all equipment, tools, materials, and/or supplies required to provide Services hereunder, unless otherwise agreed in writing.
17. **REPORTS.** Chamber shall make semi-annual reports of activities to the Highlands Area Tourism Development Commission.
18. Chamber hereby acknowledges receipt of a copy of, and expressly agrees to the terms and provisions of the Macon County Commissioners' Resolution Amending in Part the Resolution Creating the Franklin-Nantahala Area and The Highlands Area Tourism and Development Commissions which was adopted on June 11, 2019.
19. **ENTIRE AGREEMENT.** This Contract and the attached document labeled "Attachment 1" shall constitute the entire understanding between County and Chamber and shall supersede all prior understandings and agreements relating to the subject matter hereof and may be amended only by written mutual agreement of the parties.
20. **HEADINGS.** The subject headings of the sections are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Contract shall be deemed to have been drafted by both parties and no interpretation shall be made to the contrary.

IN TESTIMONY WHEREOF, the County of Macon has caused these presents to be signed in its name by its County Manager, and Chamber, acting under and by virtue of the authority in them vested, has hereunto set their hand and seal, the day and year first written above.

COUNTY OF MACON

By: _____
Warren Cabe, Interim County Manager

HIGHLANDS AREA CHAMBER OF COMMERCE, INC.

By: _____
Authorized Representative

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

Macon County Finance Officer

ATTACHMENT 1

SCOPE OF SERVICES

The purpose of this Contract is to set forth the rights, obligations and responsibilities of the Highlands Area Chamber of Commerce to perform the functions of travel and tourism development for the County on a contract basis. The Chamber's extensive knowledge of the Highlands area community and its strong relationships with business, political, government and educational leaders allows the chamber to effectively serve the County's needs. To assist with the promotion and expansion of travel and tourism to Macon County, the Chamber shall provide the following services in the Highlands Area Travel and Tourism District(s):

1. Major Responsibilities:

- A. Visitor Center Operators
- B. Tourism and Travel Promotion
- C. Marketing
- D. Communications

2. Reporting:

The Chamber shall furnish the County Manager or his designee the following periodic reports, including an accounting for the expenditures of County funds pertaining to the Services undertaken pursuant to this Contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement. Additionally, the Chamber shall provide:

- A. Communication from the Chamber on progress to targeted travel and tourism sectors as requested by the County and/or the TDC, in such form as the parties may agree.
- B. A semi-annual report presented to the TDC each January and July.

MACON COUNTY
TAX COLLECTIONS
FRANKLIN, NORTH CAROLINA 28734
12/4/2024 9:19

CHECK REQUEST

VINEYARDS & VILLAS, LLC
 C/O Eugene A Hancock
 20 Kovacs Rd.
 Franklin, NC 28734

REFUND FOR OVERPAYMENT - 2023 AD VALOREM TAXES

Parcel # 6584495942
 Bill # 2023-72863

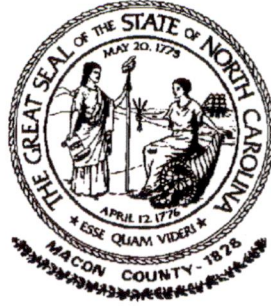
Account Description	Account Number	Amount
G01	11-3180-4200-20	2,689.34
F01	23-3001-4000-20	521.93
L01	60-3472-4430-00	108.00
CHECK TOTAL		3,319.27

Requested By: Abby Braswell

Entered By:

Approved By:

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: December 5, 2024

RE: Releases for November 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 NOVEMBER 2024: \$ 2,520.12

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
87341 ARNOLD, DAVID G	2024-302205	DY:ORP:7418266566 CLERICAL ERROR CLERICAL ERROR Land segment changes did nor save	DLR	12/31/9999 9:06:57 AM	G01 ADVL TAX 34,000.00 F06 ADVL TAX 34,000.00	91.80 14.21 106.01
87341 ARNOLD, DAVID G	2024-302206	DY:ORP:7418266221 CLERICAL ERROR CLERICAL ERROR Land adjustments were not saved.	DLR	12/31/9999 9:02:08 AM	G01 ADVL TAX 144,000.00 F06 ADVL TAX 144,000.00	388.80 60.19 448.99
87341 ARNOLD, DAVID G	2024-302207	DY:ORP:7418352706 CLERICAL ERROR CLERICAL ERROR Land Adjustments erer not saved	DLR	12/31/9999 9:05:00 AM	G01 ADVL TAX 114,920.00 F06 ADVL TAX 114,920.00	310.28 48.04 358.32
87341 ARNOLD, DAVID G	2024-302209	DY:ORP:7418262788 CLERICAL ERROR CLERICAL ERROR Land Sadjustments were not saved.	DLR	12/31/9999 9:09:29 AM	G01 ADVL TAX 347,450.00 F06 ADVL TAX 347,450.00	938.12 145.23 1,083.35
138579 KNOP, DANIEL A.	2024-63	DY:ORP:6574210638 CLERICAL ERROR CLERICAL ERROR FINISHED UPPER STORY SHOULD HAVE BEEN UNFINISHED UPPER STORY	LAS	12/31/9999 9:08:48 AM	G01 ADVL TAX 73,100.00 F05 ADVL TAX 73,100.00	197.37 35.60 232.97
143344 NEW VISION TRUST CUSTODIAN	2024-76260	DY:ORP:6588013133 CLERICAL ERROR CLERICAL ERROR LW-50 ADJUSTMENT MISSING	LAS	12/31/9999 8:41:00 AM	G01 ADVL TAX 40,320.00 F08 ADVL TAX 40,320.00	108.86 31.45 140.31
143344 NEW VISION TRUST CUSTODIAN	2024-76262	DY: RP:6588014106 CLERICAL ERROR CLERICAL ERROR LW-50 ADJUSTMENT MISSING	LAS	12/31/9999 8:41:46 AM	G01 ADVL TAX 43,150.00 F08 ADVL TAX 43,150.00	116.51 33.66 150.17
NET RELEASES PRINTED:	2,520.12					
TOTAL TAXES RELEASED						2,520.12

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

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

TAX YEAR 2024 Month To Date November 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	18,882,387.61	23,292.11	-1,880.28	0.00	-117.65	18,903,681.79	-7,167,548.51	11,736,133.28
Fire Districts	3,173,699.95	5,195.51	-178.78	0.00	-29.98	3,178,686.70	-1,268,512.74	1,910,173.96
Landfill User Fee	1,963,370.19	120.00	-240.00	0.00	-0.26	1,963,249.93	-841,549.57	1,121,700.36
TOTAL:	24,019,457.75	28,607.62	-2,299.06	0.00	-147.89	24,045,618.42	-9,277,610.82	14,768,007.60

TAX YEAR 2024 Year To Date November 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 11/30/2024	Collection Percentage Tax Year 2023 As of 11/30/2023
General Tax	0.00	34,221,340.90	-5,801.32	0.00	-1144.62	34,214,394.96	-22,478,261.68	11,736,133.28	65.70%	64.78
Fire Districts	0.00	5,347,566.91	-1,051.45	0.00	-220.98	5,346,294.48	-3,436,120.52	1,910,173.96	64.27%	63.12
Landfill User Fee	0.00	3,347,880.00	-15,360.00	0.00	-4.78	3,332,515.22	-2,210,814.86	1,121,700.36	66.34%	63.81
TOTAL:	0.00	42,916,787.81	-22,212.77	0.00	-1370.38	42,893,204.66	-28,125,197.06	14,768,007.60	65.57%	64.51