



Macon County Board of Commissioners

Regular Meeting Agenda

October 13, 2026

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. Additions to agenda
7. Public Comment Period
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - a. Opioid Settlement Annual Meeting – County Manager Warren Cabe
 - b. 1/4-Cent Sales Tax Committee Update – Committee Member Betsy Baste
 - c. Update on the Franklin High School Project – Representatives from Carroll Daniel Construction and Engineering
 - d. Carson Convenience Center Update – Mr. Cabe
10. Old Business
 - a. Approval of the Schedule of Values - Tax Administrator Abby Braswell
 - b. Resolution Accepting Bid and Authorizing Sale of Surplus Property

c. Fire and Rescue Contracts – Mr. Cabe

11. New Business

a. Approval of Operation Green Light for Veterans Resolution -Veterans Services Director Leigh Tabor Holbrooks

b. Consideration and Approval of Offer to Purchase County-Owned Property - Attorney Eric Ridenour

c. Macon County School System Request – Representative from Macon County Board of Education

- East Franklin School Assessment
- Use of Bartram Academy Building

12. Consent Agenda

a. Minutes of the September 8, 2026, Regular Meeting

b. Budget Amendments #64-79

c. Grant Project Ordinance WAP FY 2027

d. Grant Project Ordinance ESFRLP 28

e. Approval of Fireworks Permit for an Event at Skyline Lodge in Highlands on October 24, 2026

f. Resolution Adopting the Clay Macon Hazard Mitigation Plan

g. 2026 Refund of Tax for an Unfinished Basement

h. Request for Relief of the Taxing Unit for Collection of Real Estate Taxes that are Ten Years Past Due in the amount of \$35,029.64

i. Tax Releases for the Month of September 2026 in the Amount of \$3,321.10

j. 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: OCTOBER 13, 2026

- 9A. This meeting serves as the Annual Opioid Settlement meeting. Members of the Town of Franklin Town Council and the Town of Highlands Board of Commissioners were invited. Mr. Cabe will present the annual Opioid Settlement Report.
- 9B. Ms. Baste will present an update from the ¼-Cent Sales Tax Committee.
- 9C. Representatives from Carroll Daniel will be present to share an update on the Franklin High School Project.
- 9D. Mr. Cabe will provide an update on the Carson Convenience Center.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: OCTOBER 13, 2026

- 10(A). Ms. Braswell is requesting acceptance of the Proposed Schedule of Values. She presented these at the August 11, 2026 Board of County Commissioners meeting and a Public Hearing was conducted at the September 8, 2026 meeting of the Board. Following the Boards' acceptance, the Schedule of Values will be advertised for four consecutive weeks before taking effect.

- 10(B). Watauga Vista, Lot 168, Rocky Hill Road (PIN 7517641495) – Included in your packet is a resolution accepting the bid of \$1,600. The Board previously approved the offer from David and Lea Ellen DeWitt at the September 8, 2026 meeting of the Board, subject to the upset bid process. The DeWitts provided the required deposit, the Notice of Proposed Sale was published, and the upset bid process has concluded, with no other bids received. Final approval of the sale for the last and highest bid amount of \$1,600 is required to complete the proposed sale.

- 10(C). Mr. Cabe will review the process for renewal of the fire and rescue contracts.

STATE OF NORTH CAROLINA
COUNTY OF MACON

RESOLUTION ACCEPTING BID AND AUTHORIZING SALE OF SURPLUS PROPERTY
Lot 168, Watauga Vista. PIN 7517641495

WHEREAS, at its regularly scheduled board meeting held on September 8, 2026, the Macon County Board of Commissioners approved a Resolution authorizing the sale of surplus property through the upset bid procedure of North Carolina General Statute §160A-269 for that 0.5 +/- acre tract of a real property more particularly described as Lot 168, Watauga Vista subdivision bearing PIN 7517641495; and

WHEREAS, David R. DeWitt and Lea Ellen DeWitt made an initial offer for the property in the amount of \$1,600; and

WHEREAS, Notice of the offer and the upset bid process was properly advertised, posted and published; and

WHEREAS, no upset bid was received within the time noticed and published as provided in NCGS §160A-269.

NOW THEREFORE, it is Resolved by the Macon County Board of Commissioners to accept the offer by David R. DeWitt and Lea Ellen DeWitt in the amount of \$1600.00, and authorize the sale of the property described below subject to the following terms and conditions:

BEING all of Lot 168, Section 6, Watauga Vista, containing 0.5 +/- acres tract of real property located on Rocky Hill Rd, Watauga Vista subdivision, Millshoal Township, bearing Macon County Mapping Office PIN# 7517641495 and more particularly described in Book U-37, Page 2011 of the Macon County Registry.

Conditions: To be sold "as is" by Special Warranty Deed. Subject to any existing right of ways, easements, covenants and restrictions of record. Subject to any and all Homeowner's Association dues owed on the property. The purchaser shall further be responsible for the cost of recording fees due the Macon County Public Registry.

It is further resolved that upon receipt of \$1,695.75, which purchase price is derived from the \$1,600.00 offer, \$26 recording fees, \$149.75 publication costs incurred, less the \$80.00 bond previously deposited by Lea Ellen DeWitt with the County, the Board authorizes County Manager, Warren Cabe, to execute and record a Special Warranty Deed for the above described property to David R. DeWitt and Lea Ellen DeWitt. The amount above is expected to be tendered within a reasonable amount of time, not to exceed 30 days.

RESOLVED this the 13th day of October, 2026.

MACON COUNTY BOARD OF COMMISSIONERS

Joshua Young, Chairman

ATTEST:

Tammy Keezer, Deputy Clerk to the Board

SEAL

SETTLEMENT STATEMENT

SELLER'S NAME AND ADDRESS:	BUYER'S NAME AND ADDRESS:
COUNTY OF MACON, a North Carolina Body Politic, 5 W Main St. Franklin, NC 28734	David R. DeWitt and spouse, Lea Ellen DeWitt 1421 Newport Ave. Lakeland, FL 33803
PROPERTY DESCRIPTION:	
Lot 168, Watauga Vista Subdivision, Millshoal Township, Macon County, North Carolina 0.5 +/- acre tract of real property Parcel Identification Number: 7517641495	

SUMMARY OF BUYER'S TRANSACTION		SUMMARY OF SELLER'S TRANSACTION	
Bid Price	1,600.00	Bid Price	1,600.00
Recording Fee	26.00	Recording Fee	26.00
Publication costs	149.75	Publication Costs	149.75
GROSS AMOUNT DUE FROM BUYER	1,775.75	GROSS AMOUNT DUE TO SELLER	1,775.75
Less Bid Deposit	80.00	Bid Deposit Retained by Seller	80.00
CASH FROM BUYER		CASH TO SELLER	\$1,695.75

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

Buyer:

Seller: County of Macon, a North Carolina Body
Politic

David R. DeWitt

Warren Cabe, Macon County Manager

Lea Ellen DeWitt

PIN: 7517641495

Revenue: \$0.00 Exempt

THIS INSTRUMENT PREPARED WITHOUT
BENEFIT OF A TITLE EXAMINATION UNLESS
CERTIFIED IN WRITING BY:

Eric Ridenour of Ridenour & Goss, P.A.
21 Colonial Square, Sylva, NC 28779

STATE OF NORTH CAROLINA

SPECIAL WARRANTY DEED

COUNTY OF MACON

THIS SPECIAL WARRANTY DEED ("Deed") is dated this ____ day of October, 2026, by and between the COUNTY OF MACON, a North Carolina body politic, hereinafter referred to as "Grantor," with an address of 5 West Main Street, Franklin, NC 28734 and DAVID R. DEWITT and spouse, LEA ELLEN DEWITT, hereinafter referred to as "Grantee," with an address of 1421 Newport Ave., Lakeland, FL 33803

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

WITNESSETH:

WHEREAS, at the regularly scheduled monthly meeting held on September 8, 2026, the Macon County Board of Commissioners approved a motion authorizing the sale through the upset bid procedure pursuant to North Carolina General Statute §160A-269 for County surplus real property known as Lot 168, Section 6, Watauga Vista subdivision, a 0.5 +/- acre tract of real property located on Rocky Hill Rd, Watauga Vista subdivision; and

WHEREAS, the Grantee, or its assignee, made the opening bid on the property; and

WHEREAS, notice of the offer and the upset bid process was properly advertised, posted and published; and

WHEREAS, no upset bid was received within the time noticed and published as provided in NCGS §160A-269; and

WHEREAS, at its regularly scheduled monthly meeting held on October 13, 2026, the Macon County Board of Commissioners accepted the last and highest offer.

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

BEING all of Lot 168, Section 6, Watauga Vista, containing 0.5 +/- acres on Rocky Hill Rd, Watauga Vista subdivision, Millshoal Township, bearing Macon County Mapping Office PIN# 7517641495 and more particularly described in Book U-37, Page 2011 of the Macon County Registry.

SUBJECT TO all easements and rights-of-way for public utilities of record, if any.

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

[Signature page intentionally place on separate page]

IN WITNESS WHEREOF, Grantor has duly executed this Warranty Deed, if an entity by its duly authorized representative, the day and year first above written.

Warren Cabe, Macon County Manager

ATTEST: _____
Tammy Keezer, Deputy Clerk to the Board

NORTH CAROLINA

MACON COUNTY

I, _____, a Notary Public of said State and County, do hereby certify that WARREN CABE, Manager of Macon County, North Carolina, and TAMMY KEEZER, Deputy Clerk to the Board, personally appeared before me this day and acknowledged that Mr. Cabe is the Manager of Macon County and Tammy Keezer is the Deputy Clerk to the Macon County Board of Commissioners and that by authority duly given and as the act of Macon County, North Carolina, the foregoing instrument was signed by the Manager of Macon County, sealed with its corporate seal and attested by the Clerk to the Macon County Board of Commissioners.

Witness my hand and official seal, this the _____ day of October, 2026.

Notary Public _____
(Notarial Seal)

My Commission Expires: _____

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: OCTOBER 13, 2026

- 11(A). Ms. Holbrooks has requested approval of the resolution included in your packet to declare Macon County a Green Light for Veterans County, November 4-11, 2026. She will be present to read and present the resolution.
- 11(B). Two new offers for County-owned surplus property have been made. If the Board is in agreement with the proposed terms, the prospective buyer would need to tender a bid bond in the amount of 5% of the offer, and the Notice of Proposed Sale and Upset Bid Process would be published in both the Franklin Press and the County's website:
- Copeland Subdivision, Lot 7 (PIN 6579718376) – An offer for \$1,000 was received via email from Christopher Deeley on September 14, 2026, for property with an assessed value is \$17,170. Attorney Ridenour contacted Mr. Deeley on September 21 and September 22, 2026, advised him of the assessed value, explained the Board's general policy that offers for surplus property should be no less than the assessed tax value, and provided the necessary application materials. No response or other communication has been received since those contacts. Copies of the offer email, property card, and property map are included in your packet.
 - Watauga Vista Lot 454, Rose Lane (PIN 7517509466) – Jeffery Kane submitted an offer in the amount of \$750 by mail, which was received on September 28, 2026. The assessed value is \$2,500, and a copy of the property card and property map are included in your packet.

Attorney Ridenour will review each of the offers separately, and the Board will need to take action on each offer separately.

- 11 (C). Representatives of the Macon County School Board will be present to present, discuss, and request approval of:
- Design proposal for an architectural and engineering building assessment for East Franklin School included in your packet.
 - Future use of the Bartram Academy Building



Supporting Operation Green Light for Veterans

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

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

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

WHEREAS, veterans continue to serve our community through veterans' service organizations, faith-based and civic organizations, public service, and countless other roles, while County Veterans Service Officers across the nation assist veterans and their families in accessing the benefits and services they have earned; and

WHEREAS, approximately 200,000 service members transition to civilian communities annually, and those transitioning from military service can face significant challenges as they return to civilian life; and

WHEREAS, active-duty service members transitioning from military service are at an increased risk for suicide during their first year following separation; and

WHEREAS, the National Association of Counties encourages all counties, parishes, and boroughs to recognize **Operation Green Light for Veterans** as a visible demonstration of support for our nation's veterans; and

WHEREAS, Macon County deeply appreciates the service and sacrifices of our United States military personnel, veterans, and their families and believes they deserve the continued recognition and support of the community they served to protect;

NOW, THEREFORE, BE IT RESOLVED, that the Macon County Board of Commissioners hereby designates **Macon County as a Green Light for Veterans County** and declares **November 4–11, 2026**, as a time to salute and honor the service and sacrifices of our nation's veterans and those transitioning from active military service; and

BE IT FURTHER RESOLVED, that in observance of **Operation Green Light for Veterans**, Macon County will illuminate designated county facilities with green lighting from **November 4–11, 2026**, as a visible expression of appreciation and support for veterans and their families; and

BE IT FURTHER RESOLVED, that Macon County encourages its residents, businesses, organizations, and community partners to join in this recognition by displaying a green light in a window or other visible location at their home or place of business from **November 4–11, 2026**, as a symbol that veterans are seen, appreciated, and supported throughout Macon County.

ADOPTED this 13th day of October, 2026.

Josh Young, Chairman
Macon County Board of County Commissioners

Tammy Keezer

From: Christopher Deeley <cdeeley1@icloud.com>
Sent: Monday, September 14, 2026 3:54 PM
To: wcabe@maconnc.org
Cc: tkeezzer@maconnc.org
Subject: Offer to purchase county surplus real property — PIN 6579718376

Dear Mr. Cabe:

I offer One Thousand and 00/100 Dollars (\$1,000.00) cash to purchase the following Macon County surplus parcel:

Parcel (PIN): 6579718376

Description: Lot #7, C.C. Copeland Property – Cowee

This is a cash offer. I understand any accepted offer is subject to Macon County's upset-bid process and final approval by the Board of County Commissioners, and that a 5% deposit may be required if the Board proposes to accept this offer.

Please confirm receipt and advise on next steps, deposit instructions, deed type, and whether the lot has recorded road frontage or access easement.

Buyer name: Christopher Orsello Deeley

Mailing address: 6332 US Highway 441 S, Sylva, NC 28779

Phone: 727-514-4092

Email: Cdeeley1@icloud.com

Sincerely,
Christopher Orsello Deeley

Sent from my iPhone

MACON COUNTY
5 W MAIN ST
FRANKLIN, NC 28734-3005
ACCOUNT NUMBER: 21471

Macon County, North Carolina

Parcel: 6579718376

Tax Year: 2027

Reval Year: 2023

Appraised By: 25 on 10/24/2022

Information Source:E - ESTIMATE

Tax Districts

GENERAL COUNTY TAX, COWEE FIRE DISTRICT TAX

PARCEL INFORMATION		PROPERTY DESCRIPTION				SALES INFORMATION			
Address:	BRADLEY CREEK RD	LOT 7 COPELAND SUBD				Date	Sales Price	Valid	Book / Page
Neighborhood:	11001 - BRADLEY CREEK	1.0100 AC				5/13/1992	0	N	M-19/1272
Road Type:	T - PRIVATE DIRT	PERMIT INFORMATION							
Township:	11 - COWEE	Code	Date	Permit #	Amount				
Utilities:									
View:	SR - SHORT RANGE					Plat Book:		Plat Card:	

NOTES	VALUE SUMMARY
POSSIBLE FORECLOSURE	LAND: 17,170 BUILDING: 0 OBXF: 0 TOTAL APPRAISED: 17,170 DEFERRED VALUE: 0 NET TAXABLE: 17,170

LAND DATA - MARKET VALUE

[illegible]

Total Acres:	1.010
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Total Land Value:	17,170
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OUTBUILDING DATA

[illegible]

PRINTED: 10/8/2026 12:09:48 PM PRID:2530653- GROUP:0 Page 2 of 1 LAST UPDATED 7/26/2026 3:25:43 PM BY RAB

Macon County Parcel Information

MACON COUNTY

5 W MAIN ST

FRANKLIN NC 28734-3005

Property Address

BRADLEY CREEK RD
LOT 7 COPELAND SUBD

Tax ID: TaxID

PIN: 6579718376

Acreage: 1.01

Elevation: 2363

Topo Desc: ROLLING

Utilities: UTILITIES

Deed Ref: M-19/1272

Date Recorded: DATE_RECORDED_STRING

Sale Price: 0

Building Value: 0

Land Value: 17170

Deferment: 0

Exemption: 01.0

Assessed Value: 17170

Last Appraisal: 1666569600000

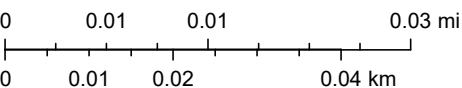
Fire District: COWEE FIRE DISTRICT

Township: COWEE

Zoning: ZONE_DESC

Subdivision: COPELAND SUBD.

Neighborhood: 11001



Disclaimer: The information contained on this page is taken from aerial mapping, tax mapping, and public records and is NOT to be construed or used as a survey or 'legal description'. Only a licensed professional land surveyor can legally determine precise locations, elevations, length and direction of a line, and areas.

1:

October 8, 2026



RECEIVED

SEP 20 25

POLLY
GRUNKLETON

Hello,

I am writing to submit an offer of **\$750.00 to purchase the property referenced below**. I am interested in the lot because it is located directly across the street from my residence.

Parcel #: 7517509466

Property: Rose Ln, Watauga Vista, Lot 454

Please let me know if you need any additional information from me in consideration of my offer. I look forward to hearing from you.

Best regards,

A handwritten signature in black ink, appearing to read 'Jeffery Kane', with a stylized flourish extending to the right.

Jeffery Kane

250 Rose Ln

Franklin, NC 28734

(407) 222-1424

Macon County Parcel Information

MACON COUNTY

5 W MAIN ST

FRANKLIN NC 28734-3005

Property Address

ROSE LN

LOT 454 WATAUGA VISTA

Tax ID: TaxID

PIN: 7517509466

Acreage: 0.31

Elevation: 3223

Topo Desc: STEEP

Utilities: UTILITIES

Deed Ref: U-37/1999

Date Recorded: DATE_RECORDED_STRING

Sale Price: 1000

Building Value: 0

Land Value: 2500

Deferment: 0

Exemption: 01.0

Assessed Value: 2500

Last Appraisal: 1646784000000

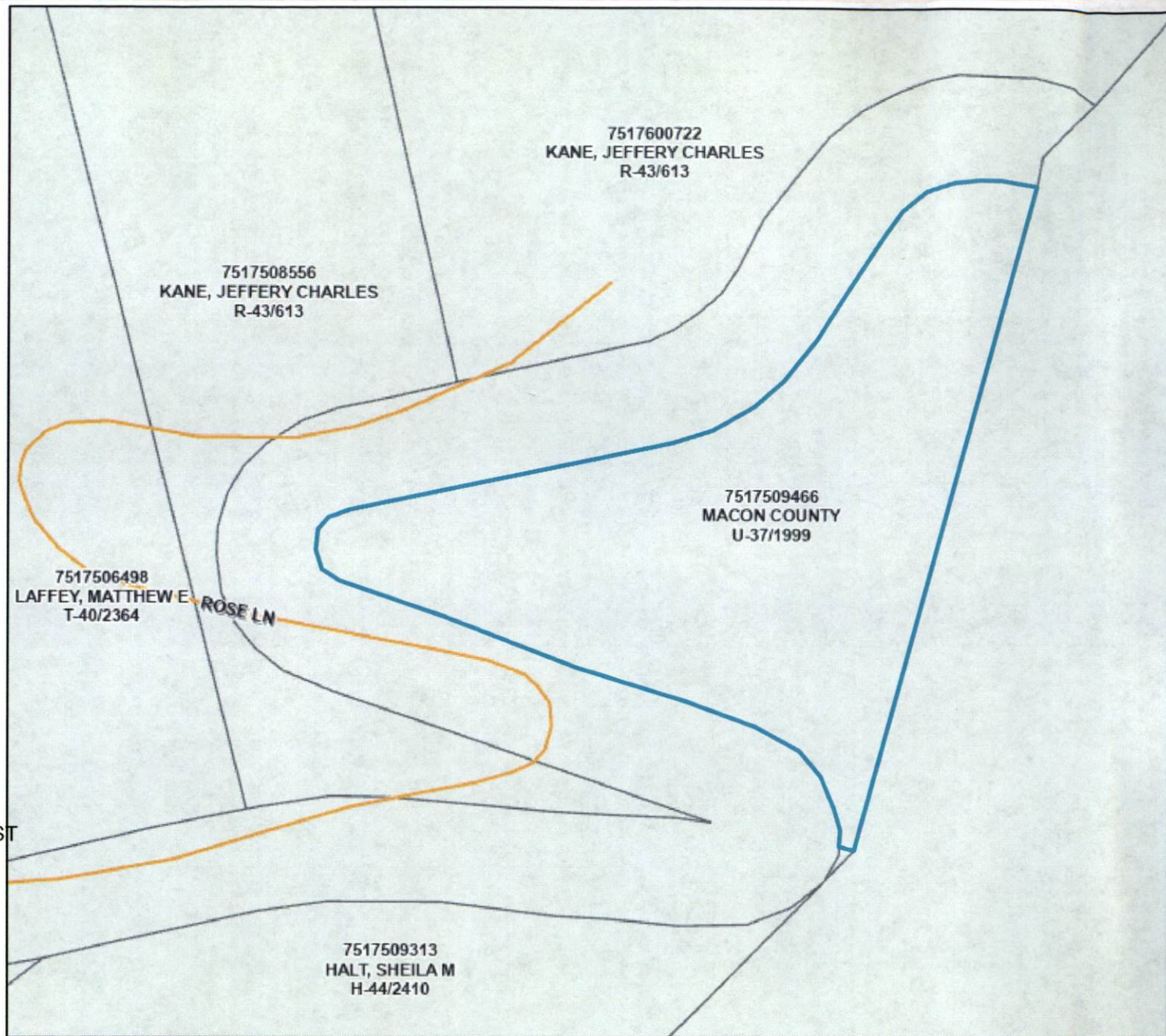
Fire District: MOUNTAIN VALLEY FIRE DIST

Township: MILLSHOAL

Zoning: ZONE_DESC

Subdivision: SUBDIV_DESC

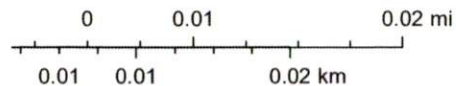
Neighborhood: 02044



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1:

September 29, 2026



PRINTED: 9/29/2026 8:01:27 AM PRID:2530705- GROUP:0 Page 2 of 1 LAST UPDATED 7/26/2026 9:04:33 PM BY RAB



April 27, 2026

Macon County Schools
1342 Wells Grove Road
Franklin, NC 28734
Attn: Mr. Tracy Tallent, Director of Plant Operations

Re: Design Proposal for an Architectural & Engineering Building Assessment for East Franklin Elementary School

Dear Mr. Tallent,

Thank you for the opportunity to present this Design Proposal to produce an Architectural and Engineering building assessment for the existing East Franklin Elementary School in Macon County, NC.

The project Team will consist of Architectural Design by Master's Architecture, Consultation by Mike Watson, Mechanical, Electrical, Plumbing and Fire Protection Engineering by Optima Engineering and Landscape and Civil Engineering by Wade Trim.

The Scope of the project will include the following:

Part One – Assessment of Existing School –

CAMPUS SITE ASSESSMENT

- Recommendations
- Vehicular Traffic
- Parking
- Security
- Accessibility
- Utility Services
- Facilities Management
- Communications

MAIN BUILDING

- Summary of Recommendations
 - Cost of renovations to existing facilities
- Building Data
- Building Condition
 - Building Structure
 - Building Envelope
 - Interiors

OFFICE:
22 S PACK SQ. ASHEVILLE, NC 28801
MARK A. MASTERS, AIA

828.505.1300

MAILING/BILLING:
524 N GRIFFING BLVD, ASHEVILLE, NC 28804
MARK@MASTERS-ARCH.COM

- Building Systems
 - Plumbing
 - Mechanical
 - Electrical
- Code Compliance
 - Life Safety
 - Fire Protection
 - Energy Code
 - Plumbing Code
 - Accessibility
 - DPI
- Program Assessment
 - Program Spaces
 - Safety & Security
- Strategies for reuse

GYMNASIUM

- Summary of Recommendations
 - Cost of renovations to existing facilities
- Building Data
- Building Condition
 - Building Structure
 - Building Envelope
 - Interiors
- Building Systems
 - Plumbing
 - Mechanical
 - Electrical
- Code Compliance
 - Life Safety
 - Fire Protection
 - Energy Code
 - Plumbing Code
 - Accessibility
 - DPI
- Program Assessment
 - Program Spaces
 - Safety & Security
- Strategies for reuse

Based upon this Scope of Work, we will provide the following services:

- An initial site visit to verify the existing conditions and to become familiar with the facility.
- Produce an Assessment Report outlining the scope of work required to repair and reconfigure the existing East Franklin Elementary School building.
- The intent of the project is to provide a pathway for bringing the building into compliance with current building codes, improving energy efficiency and reducing maintenance costs.

- Five to Seven (5-7) site visits to meet with you and any staff or users to present our report and recommendations.
- The Engineering assessment recommendations to be provided by Optima Engineering and coordinated by Masters Architecture.
- Cost Estimating for any renovations by our Cost Consultant (local General Contractor).

We propose to provide the above assessment services at a fixed fee of **\$ 94,500.00** (Ninety-Four Thousand Five Hundred Dollars). Reimbursable expenses are estimated to \$1,500.00 (Fifteen Hundred dollars), primarily for printing and reproduction services along with any travel or mileage expenses outside of Buncombe County. Additional work outside the scope will be invoiced at our hourly rates (our hourly rate sheet is included for your convenience).

Part Two – Feasibility Study for new Elementary School on parcel owned by Macon County –

Conceptual Design – Architectural and Site/Civil

- Preliminary Building Program indicating spaces and square footage
- Provide Conceptual Site Plans indicating
 - Building placement on parcel.
 - Vehicular Drives
 - Parking
 - Stacking for buses and parent pick-up
 - Playground
- Provide single line Diagrammatic Floor Plans
- Construction Cost Estimate by Cost Consultant (local General Contractor).
- Basemap development using lidar, available public GIS information, and existing surveys
- Up to 3 site plan alternatives (Need something from you to do this. I.e. footprint or something)
- Refinement of the preferred alternative
- Mass grading plan for the preferred alternative
- Conceptual water and wastewater extension/service plan and procurement of water flow tests
- Conceptual stormwater management calculations, system evaluation, and space planning
- Preliminary parking/queueing calculations using MSTA calculator and guidance. No formal scoping document, counting, or models are included.
- Completion of Site Investigation Report (SIR) to identify and enumerate basic zoning requirements / constraints and review processes.

We propose to provide the above assessment services at a fixed fee of **\$ 37,000.00** (Thirty-Seven Thousand Dollars). Additional work outside the scope will be invoiced at our hourly rates (our hourly rate sheet is included for your convenience). Reimbursable expenses are estimated to \$500.00 (Five Hundred dollars), primarily for printing and reproduction services along with any travel or mileage expenses outside of Buncombe County.

If everything above is satisfactory, please sign below, scan and email a copy to Mark@masters-arch.com and copy Karen@masters-arch.com.

Thank you for the opportunity to present this schematic proposal. Please let me know if you have any questions and we look forward to working with you on this project.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark A. Masters', written in a cursive style.

Mark A. Masters, AIA, President
Masters Architecture, PLLC

Attachment: (1) Hourly Rate Sheet

STATE OF NORTH CAROLINA

COUNTY OF MACON

RESOLUTION REGARDING SURPLUS SCHOOL PROPERTY

The Peak at FHS, formerly known as Bartram Academy

WHEREAS, the Macon County Board of Education (hereinafter the “MCBE”) owns that parcel of land upon which is presently located The Peak at FHS (formerly known as Bartram Academy), having an address of 158 Union School Road, Macon County, NC, described in Deed Book A-6 at page 12 of the Macon County Public Registry, Macon County PIN No. 6582467571 (the “Property”);

WHEREAS, the County and Board have collaborated on the construction of the new Franklin High School (FHS) building, which will house The Peak at FHS upon its completion, currently planned in time for the beginning of the 2027-2028 school year;

WHEREAS, the MCBE resolved by formal resolution adopted at its regular meeting of August 17, 2026, attached as an exhibit to this Resolution, that upon the relocation of The Peak at FHS to the new FHS building, the Property will not be needed for school purposes and that the MCBE is negotiating an agreement pursuant to which it would lease the Property to the Boys & Girls Club of the Plateau for purposes of operating afterschool and summer school programming for the students of Macon County;

WHEREAS, pursuant to N.C. Gen. Stat. § 115C-518 it is necessary, before the MCBE surplus school property can be leased, that it must be offered to the Macon County Board of Commissioners for sale at fair market value or other amount as agreed upon;

NOW, THEREFORE, BE IT RESOLVED that the County of Macon, State of North Carolina, by and through the Board of Commissioners, hereby formally declines to purchase from the Board the Property described above in this Resolution.

READ, APPROVED AND ADOPTED, THIS THE 13TH DAY OF OCTOBER, 2026.

Josh Young, Chairman
Macon County Board of Commissioners

Attest:

Warren Cabe, Clerk to the Board

**MACON COUNTY BOARD OF EDUCATION
RESOLUTION DECLARING SURPLUS CERTAIN REAL PROPERTY**

WHEREAS, the Macon County Board of Education (hereinafter "Board") owns hat parcel of real property described in Dood Book A-6, page 12 of the Macon County Public Registry, located 158 Union School Road, being Macon County Parcel ID Numbers 6582-46-7571, containing approximately 5 acres, more or less (the "Property");

WHEREAS, the Property is the current location of the Board's alternative school, the Peak at FHS, which is to be relocated to the Franklin High School facility upon completion of new construction;

WHEREAS, the Board finds that upon the relocation of the said alternative school, the Property will no longer necessary or useful for school purposes;

WHEREAS, N.C. Gen. Stat. § 115C-518 provides that when, in the opinion of the Board, the use of any building site or other real property owned by the Board is unnecessary for public school purposes, the Board may engage in a lease of such property according to the procedures prescribed in Article 12 of Chapter 160A of the North Carolina General Statutes, after first offering such property to the County for acquisition; and

WHEREAS, the Board has engaged in a partnership with Boys & Girls Club of the Plateau to provide afterschool and summer school programming;

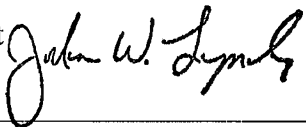
NOW THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. This Resolution shall be effective upon the Peak at FHS's occupation and operation at the new Franklin High School facility. At such time, the Property shall automatically be declared surplus.

Section 2. The Superintendent is authorized to offer the Property to the Macon County Board of Commissioners for acquisition, as prescribed in N.C. Gen. Stat. § 115C-518. Upon receipt of the County's resolution declining to obtain the said school properties, the Superintendent is thereafter authorized to negotiate a lease of the Property with Boys & Girls Club of the Plateau, as agreed to in the Memorandum of Agreement entered into with the Board, dated as of August 31, 2026.

Adopted at the regular meeting of the Macon County Board of Education, this 17th day of August, 2026, upon motion by Board Member Milany Wilker, seconded by Board Member Debra Breeden and passed by a vote of 5 in favor and 0 against.


Jim Breedlove, Board Chair

Attest 

Josh Lynch, Superintendent

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: October 13, 2026

Item 12A. Draft minutes from the September 8, 2026, regular meeting are attached for the board's review and approval. (Tammy Keezer)

Item 12B. Budget Amendments #64-79 are attached for your review and approval. (Lindsay Leopard)

Item 12C. Grant Project Ordinance WAP FY2027 (Lindsay Leopard)

Item 12D. Grant Project Ordinance ESFRLP 28 (Lindsay Leopard)

Item 12E. Fireworks Permit for Wedding Event Scheduled for October 24, 2026, at Skyline Lodge. The Planning, Permitting, and Development Department and the Fire Marshal have vetted all documents and indicate the event can be permitted after Board approval. (Tammy Keezer)

Item 12F. Resolution Adopting the Clay Macon Hazard Mitigation Plan. (Warren Cabe)

Item 12G. 2026 Refund for Illegal Tax of an Unfinished Basement (Tax Administrator Abby Braswell)

Item 12H. Request for Relief of the Taxing Unit for Collection of Real Estate Taxes that are Ten Years Past Due in the amount of \$35,029.64. (Tax Collections Supervisor Delena Raby)

Item 12I. Tax releases for the month of September 2026 in the amount of \$3,321.10, per the attached memorandum from Tax Collections Supervisor Delena Raby.

Item 12J. A copy of the ad valorem tax collection report as of September 30, 2026. Report only. No action is necessary. (Delena Raby)



**MACON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 8, 2026
REGULAR MEETING MINUTES**

Chairman Josh Young called the September 8, 2026 meeting of the Macon County Board of Commissioners to order at 6:00 p.m. and welcomed all those in attendance. All Board members, County Manager Warren Cabe, Deputy Clerk Tammy Keezer, Finance Director Lindsay Leopard, and County Attorney Eric Ridenour were present, as were a number of county employees, media, and citizens.

ANNOUNCEMENTS

Manager Cabe said he was pleased to announce that Macon County was awarded a PARTF grant of \$500,000 for the next phase of the Recreation Park expansion — covering the amphitheater, restroom facility, and the basketball/multi-use courts up top. It's a fifty-fifty match, but that had already been accounted for during budget planning. Second, the county was also awarded an Appalachian Regional Commission grant through Southwestern Commission — \$190,000 with a fifty-fifty match — for a Wi-Fi broadband upgrade and security camera improvements at the rec park and the fairgrounds.

Chairman Young then shared updates straight from the Parks and Recreation meeting held earlier in the day, covering a whole lot of ground across the county's facilities:

- Nantahala Recreation Park: Basketball court resurfaced, new goal installed, and a new nature trail from the lower parking lot to the bathrooms coming this fall.
- Tassie Shelter: New culvert installed, creek bank stabilized, boardwalk replacement coming soon.
- Sully Marsh Boardwalk: Footers and posts set, framing about 50% complete, decking to start within a couple of weeks.
- Parker Meadows: Drainage ditch regraded, new culvert placed, walking path resurfaced, yard drains installed. Boardwalk work to follow once Sully Marsh is wrapped up.
- Pickleball Courts: Site stripped, sewer lines in, field dirt compacted, water lines going in that very week.

Commissioner Shields brought up the upcoming 9/11 memorial service, noting it would take place at the gazebo at 8:30 Friday morning, given that the 25th anniversary was upon them.

Commissioner Shearl took a moment to clear up some misinformation floating around — the tag office in Franklin is not closing. Folks had been hearing rumors that everyone would have to head all the way to Asheville for license plates, and he wanted to set the record straight that that simply isn't true.

Attorney Ridenour reported that on August 24th, Judge Sellers entered an order in the Team Hollow nuisance abatement action. Property owners have until October 1st to remove anything they'd like from the property. After that date, the county may haul away whatever's left and assess any costs as a tax lien against the property.

MOMENT OF SILENCE

Commissioner Shields led the moment of silence, noting the significance of 9/11 week and the 25th anniversary.

PLEDGE OF ALLEGIANCE

Commissioner Shields led the Pledge of Allegiance.

PUBLIC HEARING(S)

Proposed Schedule of Values

Chairman Young opened the public hearing on the proposed Schedule of Values at 6:06 p.m. One member of the public, **Ron Urrutia**, addressed the board, sharing his personal philosophy around government's role in charitable giving and encouraging commissioners to give careful thought to the use of tax dollars for charitable purposes. No other speakers came forward and the hearing was closed at 6:09 p.m.

FY 28 5311 Admin Grant

Chairman Young opened the public hearing on the FY 28 5311 Admin Grant at 6:10 p.m. No members of the public came forward to speak. The hearing was closed at 6:10 p.m.

Transit Director Darlene Asher then presented the grant details. The 5311 is a formulaic admin grant provided to rural transit agencies across the state. The county's formula amount for FY 28 is \$204,175, with a local match of \$30,626.25 at 10% (budgeted at 15% in case the state does not contribute their 5%).

Motion to approve the FY 28 5311 Admin Grant as presented was made by Commissioner Shearl and seconded by Commissioner Shields. Motion passed unanimously.

FY 28 5310 Elderly and/or Disabled Grant

Ms. Asher presented the 5310 operating grant, which serves elderly and disabled Macon County citizens by providing reduced-rate transportation. The county is requesting \$270,000, with a \$135,000 match to be covered through ROPE and EdTech funds — not county dollars.

Chairman Young opened the public hearing at 6:12 p.m. No speakers came forward and the hearing was closed at 6:13 p.m.

Motion to approve the FY 28 5310 Elderly and Disabled Grant as presented was made by Commissioner Shearl and seconded by Commissioner Shields. Motion passed unanimously.

FY 28 Combined Capital Grant

Ms. Asher presented the FY 28 Combined Capital Grant, requesting funding for 4 replacement vehicles (each having surpassed 100,000 miles by June 30th) and 2 replacement desktop computers (which will be over 5 years old by the time the grant comes in). The total grant amount is \$484,932, structured as an 80/10/10 grant. The county's share is budgeted at \$96,986 — reflecting the full 20% in case the state does not contribute their 10%. Ms. Asher clarified that since this covers FY 28, they won't know the state's intentions until the next budget cycle. If the state does come through with their 10%, the county's obligation would be reduced accordingly.

Chairman Young opened the public hearing at 6:14 p.m. No speakers came forward and the hearing was closed at 6:14 p.m.

Motion to approve the FY 28 Combined Capital Grant as presented was made by Commissioner Shearl and seconded by Commissioner Shields. Motion passed unanimously.

ADDITIONS TO AGENDA

Ms. Keezer requested the addition of Item 9b — Employee Recognition — under Reports and Presentations. The addition was noted.

PUBLIC COMMENT PERIOD

Susan Carpenter of Nantahala raised concerns about Verizon/Frontier's plans to phase out copper-based landline service. She noted that many residents in her area — particularly elderly folks — have no cell phone signal and rely entirely on their landlines. She asked commissioners to reach out to state and federal representatives to get some answers about what the plan really is. Mr. Cabe responded that Broadband Coordinator Jeff Lee had already been in touch with the local Verizon/Frontier representative. The understanding is that the transition away from copper will be phased over time, not immediate. Arrangements are being made to have the Verizon rep come present to the board. Additionally, the county met with the Southwestern Commission, which is organizing a regional effort — bringing Macon, Swain, Graham, Cherokee, and other counties together — to approach state regulatory agencies with one unified voice.

Constance Neely of Scaly Mountain addressed the board on the topic of transparent, evidence-based decision-making. Describing herself as a scientist who has spent her career training people in inclusive decision processes, she asked commissioners to share the reasoning behind major decisions — on topics like the library, district maps, and data centers — before votes are taken, and to genuinely engage with community input and research brought forward in good faith. **Betsy Baste** spoke about the weight of the decisions before the board, invoking the late rural scholar and farmer Wendell Berry's guiding question: "What will this do to our community?" She encouraged commissioners to think about the big picture — including the land, water, air, and all living things — when making consequential decisions. **Dr. Joanne Rosner** of Scaly Mountain spoke directly on the redistricting issue, urging the board to support the five-zero model for district representation rather than the three-two model that had been proposed in 2023. She argued that the five-zero model is the only one that fairly represents rural residents and those in areas with large tracts of forested land, and stated plainly that "candidate convenience never trumps representation of citizenry." She also mentioned that the next free pet vaccine clinic in Franklin is on November 21st for anyone with pets they can't afford to have vaccinated. **Sarah Johnson** voiced her support for the moratorium on data center construction, citing health impacts, pollution, energy costs, water and farmland concerns, and wildlife disruption. She also offered a range of suggested regulatory measures the board might consider if a moratorium alone proves insufficient, including capital bond requirements tied to employee salaries, closed-loop cooling system mandates with steep daily fines for non-compliance, water monitoring and discharge standards, and tighter noise and light pollution rules. **Matt Jackson** also spoke in favor of data center restrictions, expressing support for a moratorium in conjunction with new regulations. He cautioned that being the first county to put hard rules in place without a moratorium could expose the county to unforeseen loopholes, noting "we don't know what we don't know." He also

flagged concerns about a new substation being built near Needmore Road and its proximity to bodies of water.

ADJUSTMENTS TO AND APPROVAL OF THE AGENDA

Commissioner Breeden moved to remove New Business Item 11a — Discussion and Consideration of a Joint Meeting with the Macon County Board of Education — from the agenda, explaining that with an election coming up and at least two new commissioner seats turning over, it would be more productive to wait until after the new year when both boards are freshly seated. In the meantime, liaison meetings between the two bodies will continue. Commissioner John Shearl asked that Budget Amendment #56 be pulled from the Consent Agenda and added as a separate New Business item for discussion.

Motion to approve the agenda as adjusted was made by Commissioner Breeden and seconded by Commissioner Antoine. Motion passed unanimously.

REPORTS/PRESENTATIONS

Update from County Attorney on Data Centers and Moratorium Consideration - Attorney Eric Ridenour

Attorney Eric Ridenour addressed the board's question of whether adding a moratorium on top of the already-passed high-impact land use ordinance would strengthen the county's position. His answer, in short, was that it probably wouldn't — and could actually weaken things.

Attorney Ridenour noted that Highlands recently passed what he called "unquestionably the best moratorium ordinance I've ever seen," but even they are now sending it back to their planning department and legal counsel to figure out how to best implement it. Macon County, by contrast, has already gone through that entire process and has a legally sound ordinance in place. Going back to restart that process, in his view, would undermine the work already done.

He also cautioned that adding specifics — like decibel limits — can actually create loopholes. "Was the wind blowing in this direction? Did you have your decibel machine calibrated?" The simpler and more direct the ordinance, the harder it is to attack.

Commissioner Shearl offered his perspective, noting the Planning Board did an outstanding job with the high-impact ordinance. He pointed out that the county doesn't have the water supply, and with the setback requirements in place, it would be nearly impossible to identify a compliant site anywhere in

Macon County. He acknowledged considering a second layer of protection, but said he ultimately has to take the advice of counsel — the county is protected by what's already in place.

Employee Recognition - HR and Safety Director/Deputy Clerk to the Board Tammy Keezer

Ms. Keezer recognized Nina Parrott and Joe Allen for their exceptional work in implementing the county's new online permitting platform, GovWell. She explained that Macon County had spent nearly a year working with a previous vendor to set up an electronic permitting system — only for the project to stall in December before the county ended the contract. In January 2026, Parrott was asked to lead the search for a new solution. A contract with GovWell was signed in March 2026, and the first module launched just 33 days later. The full building permits module followed within 62 days.

Mr. Cabe noted that GovWell, a national company, actually used Macon County's implementation as a formal case study for the industry — a testament to the speed and quality of the work. Mr. Cabe also recognized the many behind-the-scenes contributors from environmental health, IT, planning, and other departments.

Chairman Young, on behalf of the board, extended sincere thanks to Nina Parrott, Joe Allen, and their teams.

OLD BUSINESS

Offer to Purchase County-Owned Property - Attorney Ridenour

Attorney Ridenour presented an offer to purchase county surplus property — Lot 168 of Watauga Vista, a 0.5-acre tract described in Book E7, Page 124 of the Macon County Registry. The current tax value is \$1,500 and the offer to purchase is \$1,600. If approved, the sale would be subject to the upset bid process, with a 10-day publication period during which any interested party could submit a higher bid.

Chairman Young expressed enthusiasm for getting vacant lots off the county's books and into productive use, hopefully contributing to the tax base.

Motion to accept the offer to purchase county-owned property as presented was made by Commissioner Shearl and seconded by Commissioner Breeden. Motion passed unanimously.

Consideration and Approval of the Amended and Restated Bylaws of the Macon County Juvenile Crime Prevention Council - Attorney Ridenour

Attorney Ridenour explained that the existing bylaws for the Juvenile Crime Prevention Council were outdated, referencing old statutes. Rather than

patch them, it was simpler to fully amend and restate the bylaws to reflect current law. The substance remains essentially the same. He emphasized that up-to-date bylaws are required in order for the county to receive state-sponsored grants for juvenile services.

Motion to approve the Amended and Restated Bylaws of the Macon County Juvenile Crime Prevention Council was made by Commissioner Breeden and seconded by Commissioner Shields. Motion passed unanimously.

NEW BUSINESS

Discussion and Consideration of Joint Meeting with Macon County Board of Education - Chairman Josh Young

This item was removed from the agenda prior to the meeting, as discussed under agenda adjustments. The joint meeting will be revisited after the new year when both boards are freshly seated following the upcoming election.

Budget Amendment #56 (Added to Agenda)

Commissioner Shearl asked Sheriff Brent Holbrooks to explain this budget amendment, which appropriated special funds for the Blue Ridge Honor Flight program.

Sheriff Holbrooks described the Blue Ridge Honor Flight as an extraordinary experience in which veterans — particularly those from Korea, Vietnam, and World War II — are flown from Asheville to Washington, D.C. to visit the memorials honoring their service. Each veteran is paired with a guardian for the day. Sheriff Holbrooks described being paired with Macon County veteran Mel Hopkins, as well as a retired sergeant major with 42 years of military service. He spoke movingly about the experience — the marching band at the airport, the visit to the World War II memorial, the welcome-home celebration with bagpipes and roughly 250 people in a hangar in Asheville. He noted he has a countdown clock running — 17 days until the next flight — and plans to continue participating as long as he is able.

Commissioner Shearl clarified that he simply wanted to understand what the amendment was about, and wanted to confirm that the funds were not coming from a special fund earmarked for another purpose like Shop With a Cop. Sheriff Holbrooks confirmed the funds come from a separate special fund raised through the Sheriff's Office fundraisers — not county tax dollars, and not commingled with Shop With a Cop funds.

Motion to approve Budget Amendment #56, appropriating special funds for the Blue Ridge Honor Flight for Sheriff Holbrooks in the amount of

\$500, was made by Commissioner Shearl and seconded by Commissioner Antoine. Motion passed unanimously.

CONSENT AGENDA – ATTACHMENT #12

Motion to approve the Consent Agenda was made by Commissioner Breeden and seconded by Commissioner Antoine. Motion passed unanimously.

The Consent Agenda included the following items:

- Minutes of the August 11, 2026, Regular Meeting
- Budget Amendments #33–51 and #55–56
- Capital Project Ordinance Amendment – Franklin High School Project
- Lease Renewal – 1950 Lakeside Drive
- Approval of Demolition of County-Owned Property – 46 Nantahala School Road, Topton
- Tax Releases for the Month of August 2026 in the amount of \$3,476.85
- Property Tax Settlement Report for 2025
- Monthly ad valorem tax collection report – no action necessary

APPOINTMENTS

JCPC (15 Seats)

County Attorney Eric Ridenour reviewed the statutory requirements for the Juvenile Crime Prevention Council membership under NCGS 143B-846, noting the council may not exceed 26 members. The statute outlines specific position-based seats — including representatives from the school system, law enforcement, the courts, DSS, faith community, substance abuse, business, parks and recreation, and up to 7 public members appointed by the board. Ms. Keezer noted that no ballot was prepared since all applications corresponded to specific, non-duplicated roles.

Motion to approve the slate of JCPC appointments was made by Commissioner Breeden and seconded by Commissioner Shields. Motion passed unanimously.

CHSA Board (1 Seat)

One application was received for the open social worker designation seat on the CHSA Board — Ms. Sheena Ledford.

Motion to appoint Ms. Sheena Ledford to the CHSA Board was made by Commissioner Shields and seconded by Commissioner Breeden. Motion passed unanimously.

CLOSED SESSION AS ALLOWED UNDER NCGS 143-318.11

Motion to enter Closed Session pursuant to NCGS 143-318.11(a)(3) to consult with the attorney was made by Commissioner Breeden and seconded by Commissioner Antoine. Motion passed unanimously.

The board entered closed session to consult with the county attorney at 7:00 p.m. No action was expected to result from the closed session.

ADJOURN/RECESS

At 7:56 p.m., Motion to adjourn was made by Commissioner Breeden and seconded by Commissioner Antoine. Motion passed unanimously. The meeting was adjourned.

MACON COUNTY BUDGET AMENDMENT

AMENDMENT # 64
 DEPARTMENT EDUCATION
 EXPLANATION Roll forward funds to FY2027

ACCOUNT		DESCRIPTION	INCREASE	DECREASE
113840	417900	FUND BALANCE APPROPRIATED	6,550	
118000	571002	MACON COUNTY SCHOOLS - CAPITAL EXP	6,550	
SOUTH MACON ELEMENTARY CABINETS				
113840	417900	FUND BALANCE APPROPRIATED	21,315	
118000	571000	CAPITAL RECOVERY FUNDS (PASS-THRU)	21,315	
STORMWATER RESTORATION PROJECT (NCDPI PASS-THRU)				
113840	417900	FUND BALANCE APPROPRIATED	25,792	
118000	571011	SOUTHWESTERN COMMUNITY COLLEGE	25,792	
SCC ROLL FORWARD CAPTIAL FROM FY26				
113840	417900	FUND BALANCE APPROPRIATED	91,264	
118000	571017	SCC-ARMORY RENOVATIONS	91,264	
ARMORY ARCHITECT FEES ROLL FORWARD FROM FY26				

TOTAL REVENUES 144,921
 TOTAL EXPENDITURES 144,921

REQUESTED BY DEPARTMENT HEAD _____
 RECOMMENDED BY FINANCE OFFICER Lindsay Leopard
 APPROVED BY COUNTY MANAGER _____
 ACTION BY BOARD OF COMMISSIONERS 10/13/2020 meeting
 APPROVED & ENTERED ON MINUTES DATED _____
 CLERK _____

AMENDMENT

65

DEPARTMENT

SOIL CONSERVATION

EXPLANATION

StRAP Grant 26-079-4010

REQUESTED BY DEPARTMENT HEAD

Doug Johnson *Doug Johnson*

RECOMMENDED BY FINANCE OFFICER

Lindsay Leopard

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

10/13/2026 meeting

APPROVED & ENTERED ON MINUTES DATED

CLERK

66

114370

REPAIR OF MED 9 - FROM CLARKS CHAPEL F&R

REQUESTED BY DEPARTMENT HEAD _____
RECOMMENDED BY FINANCE OFFICER Lindsay Leonard
APPROVED BY COUNTY MANAGER _____
ACTION BY BOARD OF COMMISSIONERS 10/13/2020 meeting
APPROVED & ENTERED ON MINUTES DATED _____
CLERK _____

MACON COUNTY BUDGET AMENDMENT
AMENDMENT # 67

9/14/2026

DEPARTMENT: HEALTH

EXPLANATION: Original grant funding for FY26-27 was \$150,000 but during the budget process only budgeted \$125,000. Need to increase revenues and expenditures by \$25,000.

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
115128-555128	Healthy People Healthy Carolinas	25,000	
113511-436031	Healthy People Healthy Carolinas	25,000	

PREPARED BY:

Judy Bell

REQUESTED BY DEPARTMENT HEAD

King C. Ows

RECOMMENDED BY FINANCE OFFICER

Lindsay Leopard

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

10/13/2026 meeting

APPROVED AND ENTERED ON MINUTES DATED

CLERK

Date: 9/23/2026

Explanation: Moving Medicaid Cost Settlement funds to Operations Contracted Services, to cover funding telehealth School Based Health.

[illegible]

PREPARED BY

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED

CLERK

MACON COUNTY BUDGET AMENDMENT
AMENDMENT # 69

FROM: J. Phillips

DEPARTMENT: Sheriff

EXPLANATION: Insurance payout for wreck.

[illegible]

REQUESTED BY DEPARTMENT HEAD Sherriff Brent Hollings

RECOMMENDED BY FINANCE OFFICER Lindsay Leopard

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS 10/13/2026 meeting

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK

AMENDMENT # 70

EXPLANATION	Roll forward funds for design of the fire alarm system upgrade from FY26
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REQUESTED BY DEPARTMENT HEAD _____

APPROVED BY COUNTY MANAGER

APPROVED & ENTERED ON MINUTES DATED

CLERK

AMENDMENT # 7

EXPLANATION	Appropriate special funds for uniform patches.
-------------	--

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER _____

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED & ENTERED ON MINUTES DATED _____

CLERK

AMENDMENT # 72

EXPLANATION	Appropriate donations for Shop With a Cop 2026
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[illegible]

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED & ENTERED ON MINUTES DATED

CLERK

AMENDMENT # 73

EXPLANATION	Local Law Enforcement Officer Compensation Bonus Program
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administered by the North Carolina State Bureau of Investigation

TOTAL REVENUES	112,288
TOTAL EXPENDITURES	112,288

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED & ENTERED ON MINUTES DATED

CLERK

AMENDMENT # 74

EXPLANATION	HVAC package for Detention Center - women's dorm (PART OF CIP)
-------------	---

REQUESTED BY DEPARTMENT HEAD

Lindsay Lepard

with

10/13/2020 meeting

CLERK

MACON COUNTY BUDGET				
AMENDMENT #		75 ESFR28 INITIAL Budget		
FROM:		Beau Bishop		
DEPARTMENT:		HOUSING		
EXPLANATION:		INITIAL BUDGET		
ACCOUNT		DESCRIPTION	LINE ITEM	
		ESFRLP28 REHABILITATION	INCREASE	DECREASE
ORG	ITEM			
513831	447299	REVENUE	210,000	
515946	550001	SALARY		
515946	550201	MEDICARE/FICA		
515946	550203	HOSPITALIZATION		
515946	550206	LIFE INSURANCE		
515946	550207	RETIREMENT-GENERAL		
515946	550701	COUNTY 401K		
515946	556034	PROGRAM OPERATIONS	210,000	
Totals			210,000	
REQUESTED BY DEPARTMENT HEAD		BB		
RECOMMENDED BY FINANCE OFFICER		Kundsey Shepard		
APPROVED BY COUNTY MANAGER				
ACTION BY BOARD OF COMMISSIONERS		10/13/2024 meeting		
APPROVED AND ENTERED ON MINUTES DATED				
CLERK				

MACON COUNTY BUDGET

AMENDMENT # 76 ESR28 PS INITIAL Oct. 26

FROM: BEAU BISHOP

DEPARTMENT:	HOUSING
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EXPLANATION:	INITIAL BUDGET
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ACCOUNT		DESCRIPTION	LINE ITEM	
		ESFRLP28 PROGRAM SUPPORT	INCREASE	DECREASE
ORG	ITEM			
513831	447299	REVENUE	42,000	
515947	550001	SALARY	29,584	
515947	550201	MEDICARE/FICA	2,263	
515947	550203	HOSPITALIZATION	5,287	
515947	550206	LIFE INSURANCE	31	
515947	550207	RETIREMENT-GENERAL	4,244	
515947	550701	COUNTY 401K	591	
515947	556034	PROGRAM OPERATIONS		
Totals			42,000	

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK

MACON COUNTY BUDGET

AMENDMENT #	77	ESFR28 ADMIN INITIAL
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FROM: BEAU BISHOP

DEPARTMENT: HOUSING

EXPLANATION:	INITIAL BUDGET
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ACCOUNT		DESCRIPTION	LINE ITEM	
		ESFRLP28 ADMINISTRATION	INCREASE	DECREASE
ORG	ITEM			
513831	447299	REVENUE	21,000	
515948	550001	SALARY	13,798	
515948	550201	MEDICARE/FICA	1,055	
515948	550203	HOSPITALIZATION	3,871	
515948	550206	LIFE INSURANCE	22	
515948	550207	RETIREMENT-GENERAL	1,979	
515948	550701	COUNTY 401K	275	
Totals			21,000	

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED

CLERK

MACON COUNTY BUDGET

AMENDMENT # 78 LIHEAP 27 INITIAL

FROM: Beau Bishop

DEPARTMENT: HOUSING

EXPLANATION: INITIAL BUDGET

ACCOUNT		DESCRIPTION	LINE ITEM	
		LIHEAP WAP	INCREASE	DECREASE
ORG	ITEM			
513831	447301	REVENUE	130,082.40	
515950	550001	SALARY	28656.15	
515950	550201	MEDICARE/FICA	2192.20	
515950	550203	HOSPITALIZATION	7257.43	
515950	550206	LIFE INSURANCE	42.93	
515950	550207	RETIREMENT-GENERAL	4112.16	
515950	550701	COUNTY 401K	573.12	
515950	556031	ADMIN	7304.30	
515950	556034	WAP PROG OP	69007.39	
515950	556035	WAP H & S	19736.72	
Totals			138882.40	

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED

CLERK

BB
Lindsay Lenard

 10/13/2024 meeting

MACON COUNTY BUDGET

AMENDMENT # 79 Initial Budget JUNE

FROM: Beau Bishop

DEPARTMENT:	HOUSING
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EXPLANATION:	INITIAL BUDGET
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ACCOUNT		DESCRIPTION	LINE ITEM	
		HARRP	INCREASE	DECREASE
ORG	ITEM			
513831	447302	REVENUE	72,462.33	
515951	550001	SALARY	2401.38	
515951	550201	MEDICARE/FICA	184.00	
515951	550203	HOSPITALIZATION	674.00	
515951	550206	LIFE INSURANCE	71.00	
515951	550207	RETIREMENT-GENERAL	345.00	
515951	550701	COUNTY 401K	47.00	
515951	556034	WAP PROGRAM OPERATIONS	68739.95	
	556031	ADMIN		
Totals			72462.33	

REQUESTED BY DEPARTMENT HEAD

RECOMMENDED BY FINANCE OFFICER

APPROVED BY COUNTY MANAGER

ACTION BY BOARD OF COMMISSIONERS

APPROVED AND ENTERED ON MINUTES DATED

CLERK

**MACON COUNTY, NORTH CAROLINA
GRANT PROJECT ORDINANCE
WEATHERIZATION ASSISTANCE PROGRAM FY 2027**

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

SECTION 1. The project authorized is a Weatherization Assistance Program and a Heating and Air Repair and Replacement Program administered through the NC Department of Environmental Quality.

SECTION 2. The officers of this unit are hereby directed to proceed with the grant project within the requirements of N.C.G.S. 159-26 and the budget contained herein.

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

Weatherization Services DHHS	\$138,882.40
HARRP Services DHHS	<u>72,462.33</u>
Total	\$211,344.73

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

DHHS LIHEAP WX Funds	\$138,882.40
DHHS HARRP Funds	<u>72,462.33</u>
Total	\$211,344.73

SECTION 5. The Finance Director is hereby directed to maintain within the grant project fund sufficient specific detailed accounting records to satisfy the requirements of N.C.G.S. 159-26.

SECTION 6. Copies of this grant project ordinance shall be furnished to the County Manager and the Finance Director for direction in carrying out this project.

ADOPTED this 13th day of October 2026.

Josh Young, Chairman
Board of Commissioners

**MACON COUNTY, NORTH CAROLINA
GRANT PROJECT ORDINANCE
2028 ESSENTIAL SINGLE-FAMILY REHABILITATION
LOAN POOL (ESFRLP28)**

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

SECTION 1. The project authorized is the 2028 Essential Single-Family Rehabilitation Loan Pool (funding agreement number ESFRLP2807) administered through the N C Housing Finance Agency.

SECTION 2. The officers of this unit are hereby directed to proceed with the grant project within the requirements of G.S. 159-26 and the budget contained herein.

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

Rehabilitation	\$210,000
Program Support	42,000
Administration	<u>21,000</u>
Total Expenditures	\$273,000

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

Home Investment Partnerships	
Program - NC Housing Finance	
Agency	<u>\$273,000</u>
Total Revenues	\$273,000

SECTION 5. The Finance Director is hereby directed to maintain within the grant project fund sufficient specific detailed accounting records to satisfy the requirements of G.S. 159-26.

SECTION 6. Copies of this grant project ordinance shall be furnished to the County Manager and the Finance Director for direction in carrying out this project.

ADOPTED this 13th day of October 2026.

Joshua Young, Chairman
Board of Commissioners

RESOLUTION
ADOPTING THE CLAY MACON REGIONAL
HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within Macon County are subject to the effects of hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to drought, extreme heat, hailstorm, hurricane and tropical storm, lightning, thunderstorm wind/high wind, tornado, winter storm and freeze, flood, hazardous material incident, and wildfire; and

WHEREAS, Macon County desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Article 5, Section 160D-501 of Chapter 160D of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has enacted General Statute Section 166A-19.41 (*State emergency assistance funds*) which provides that for a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000, as amended, states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five year cycle; and

WHEREAS Macon County has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations and at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management, and that the plans have been updated in accordance with federal laws including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; the National Dam Safety Program Act, as amended; as required under regulations at 44 CFR Part 201, and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management; and

WHEREAS, it is the intent of the Board of Commissioners of Macon County to fulfill this obligation in order that Macon County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting Macon County;

NOW, THEREFORE, be it resolved that the Board of Commissioners of Macon County hereby:

1. Adopts the 2026 Clay Macon Regional Hazard Mitigation Plan.
2. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

Adopted this the 13th day of October 2026.

Name, Chair
Joshua Young Board of Commissioners

Attest:

Name, Clerk
Warren Cabe Board of Commissioners

Certified by: _____ (SEAL)

Date: _____

Abby Braswell, Tax Administrator, Macon County Tax Office
5 West Main Street
Franklin, NC 28734
(828)349-2148

September 23rd, 2026

Dear Board of Tax Assessors and Boards of Tax Commissioners,

I have owned a home in Highlands, NC located at 535 Lower Brushy Face Road, Parcel #7439865994, and a Vacant abutting Parcel #7439866759 since 1986. My primary residence is located at 2665 Dellwood Drive NW, Atlanta, GA 30305. I have been concerned with my property values in Highlands for some time now. I had wanted my Property Tax Consultant here in Atlanta, Cindy L. Huff, to file an appeal for me this year in North Carolina but later found out we had missed the deadline to do this.

However, I sent Cindy copies of my most recent tax bills to have her complete some initial research so that we could file appeals in 2027 as needed.

Cindy began working with you to confirm data on my Property Record Card as we felt that there were several items that were incorrect on the record, specifically the total square feet of living area and any basement area. We determined the SFLA was wrong and I had been overpaying taxes for many years based on this information. Corrections were made and the record was adjusted for 2026 through two recent Field Checks of the property in August 2026. This in turn caused a reduction in value from \$2,096,540 to \$1,820,460 Dollars.

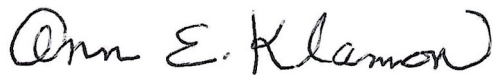
I would like to kindly ask the Macon County Tax Commissioners to approve and issue refunds for overpayment of my 2026 Property Taxes which were paid on 8/24/2026 in the full amount of \$9,168.67 Dollars. According to my calculations, I believe I am due a refund of approximately \$1,191.56 Dollars for overpayment of my 2026 Taxes prior to corrections being made to the record.

Feel free to contact Cindy L. Huff directly, at (404)538-2024 or via email at cindigo@bellsouth.net. She will be happy to answer any questions that you may have in the future.

This Refund Request is specific to the following:

- 1) #7439865994 535 Lower Brushy Face Road (Lot 63A SEC 2 Brushy Face))

Sincerely,



Ann E. Klamon
2665 Dellwood Drive NW
Atlanta, GA 30305-3519
(404)432-6004

2026 Refund			
Name	Klamon, Lawarence & Ann		
Bill Number	2026-85970		
Parcel address	535 Lower Brushy Face, Highlands, NC		
	Town of County Tax Highlands I Highlands		
2026 taxed assessment	2,096,540		
2026 assessment after adjustment	<u>1,820,460</u>		
Release assessment	276,080	276,080	276,080
Tax rate	0.0027	0.000294	0.001322
Release tax amount	\$ 745.42	\$81.17	\$364.98
			\$ 1,191.56

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



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

TO: MACON COUNTY COMMISSIONERS

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

DATE: October 6, 2026

RE: Relief of the Taxing Unit for Collection of Real Estate Taxes that are Ten Years Past Due.

Dear Commissioners:

It is the practice in North Carolina that the tax collections staff be relieved of collecting any tax accounts that are a minimum of ten (10) years old. This procedure is allowed under North Carolina General Statute §105-378.

Based on this statute, I am asking the Commissioners to only charge this office with the collection of taxes that are ten (10) years delinquent.

2016: \$ 35,029.64

Thank you and please contact my office if you should have any questions.

Respectfully,

Delena Raby
Tax Collections Supervisor

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



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

TO: MACON COUNTY COMMISSIONERS

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

DATE: October 6, 2026

RE: Releases For September, 2026

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.

Principal amount of releases for September, 2026: \$ 3,321.10

NAME	BILL NUMBER	Release Reason	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
152699 APPLEGATE, ASHER THOMAS III	2026-62278	DY:0RP:6562054153 ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE	LAS	12/31/9999 8:51:03 AM			
					G01 ADVL TAX	45,750.00	123.52
					F05 ADVL TAX	45,750.00	22.28
08 CARTOOGECHAYE		NO BASEMENT AND LESS SQARE FOOT PLUS NO FIREPLACE			Total Releases:		145.80
18499 BINGHAM, NORMA M	2024-54203	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 1:01:15 PM			
					F05 ADVL TAX	7,449.00	3.63
					L01 FFEEFEE	7,449.00	120.00
					G01 ADVL TAX	7,449.00	20.11
01 FRANKLIN		MOBILE HOME WAS DEMOLISHED AND REMOVED 3/11/2023			Total Releases:		143.74
18499 BINGHAM, NORMA M	2025-54203	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 1:02:07 PM			
					F05 ADVL TAX	7,449.00	3.63
					L01 FFEEFEE	7,449.00	120.00
					G01 ADVL TAX	7,449.00	20.11
01 FRANKLIN		MOBILE HOME WAS DEMOLISHED AND REMOVED 3/11/2023			Total Releases:		143.74
18499 BINGHAM, NORMA M	2026-54203	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 1:02:51 PM			
					F05 ADVL TAX	7,629.00	3.72
					G01 ADVL TAX	7,629.00	20.60
					L01 FFEEFEE	7,629.00	120.00
01 FRANKLIN		MOBILE HOME WAS DEMOLISHED AND REMOVED 3/11/2023			Total Releases:		144.32
161796 DAVIS, RALPH S III	2026-71671	DY:0RP:6583072346 CLERICAL ERROR	LAS	12/31/9999 1:00:20 PM			
					F01 ADVL TAX	50,470.00	35.32
					G01 ADVL TAX	50,470.00	136.26
01 FRANKLIN		SQUARE FOOTAGE OF DWELLING INCORRECT			Total Releases:		171.58
161069 DOWDLE, JUDITH B	2026-71512	DY:0RP:6582879913 CLERICAL ERROR	LAS	12/31/9999 2:47:28 PM			
					G01 ADVL TAX	81,834.00	220.95
					F02 ADVL TAX	81,834.00	44.02
01 FRANKLIN		OA NOT APPLIED			Total Releases:		264.97
19140 HURST, ROY & DEBORAH	2026-90012	DY:0RP:7505259370 CLERICAL ERROR	LAS	12/31/9999 12:56:25 PM			
					L01 FFEEFEE	0.00	240.00
02 MILLSHOAL		DWELLINGS UNSOUND			Total Releases:		240.00

NAME	BILL NUMBER	Release Reason	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
124414 LEWIS, FRANCES M	2026-63592	DY:0RP:6564832985 CLERICAL ERROR	LAS	12/31/9999 12:47:21 PM			
					G01 ADVL TAX	89,560.00	241.81
					F05 ADVL TAX	89,560.00	42.98
08 CARTOOGEC HAYE		CORRECTED LAND ADJUSTMENT			Total Releases:		284.79
124415 LEWIS, KEITH W	2026-63596	DY:0RP:6564840108 CLERICAL ERROR	LAS	12/31/9999 12:57:38 PM			
					F05 ADVL TAX	39,627.00	19.29
					G01 ADVL TAX	39,627.00	106.99
					L01 FFEEFEE	39,627.00	120.00
08 CARTOOGEC HAYE		DWELLING BURNT			Total Releases:		246.28
85377 MASON, CATHRINE	2026-103099	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 4:25:35 PM			
					F01 ADVL TAX	4,498.00	3.15
					L01 FFEEFEE	4,498.00	120.00
					G01 ADVL TAX	4,498.00	12.14
02 MILLSHOAL		SOLD MH TO DONNIE CRANE, MR CRANE SOLD TO ALEJANDRO FRANCO GARCIA IN 2019 - PIN 7506085678 ADDED TO REAL			Total Releases:		135.29
85377 MASON, CATHRINE	2025-103099	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 4:26:06 PM			
					L01 FFEEFEE	4,454.00	120.00
02 MILLSHOAL		SOLD MH TO DONNIE CRANE, MR CRANE SOLD TO ALEJANDRO FRANCO GARCIA IN 2019 - PIN 7506085678 ADDED TO REAL			Total Releases:		120.00
85377 MASON, CATHRINE	2024-103099	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 4:26:43 PM			
					L01 FFEEFEE	4,454.00	120.00
02 MILLSHOAL		SOLD MH TO DONNIE CRANE, MR CRANE SOLD TO ALEJANDRO FRANCO GARCIA IN 2019 - PIN 7506085678 ADDED TO REAL			Total Releases:		120.00
85377 MASON, CATHRINE	2016-103099	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 4:30:55 PM			
					L01 FFEEFEE	1,000.00	95.00
02 MILLSHOAL		SOLD MH TO DONNIE CRANE, MR CRANE SOLD TO ALEJANDRO FRANCO GARCIA IN 2019 - PIN 7506085678 ADDED TO REAL			Total Releases:		95.00
85377 MASON, CATHRINE	2017-103099	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 4:30:20 PM			
					L01 FFEEFEE	900.00	95.00
02 MILLSHOAL		SOLD MH TO DONNIE CRANE, MR CRANE SOLD TO ALEJANDRO FRANCO GARCIA IN 2019 - PIN 7506085678 ADDED TO REAL			Total Releases:		95.00

[illegible]

COLLECTIONS MONTHLY TOTALS REPORT
Macon County - Year To Date September 2026 Tax Year 2026

Macon County
Advalorem Tax Collections Report
Year To Date September 2026 Tax Year 2026

TAX YEAR 2026 Month To Date September 2026 Tax Year 2026

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance
General Tax	23,898,281.65	796,959.21	-2,416.80	0.00	-10.61	24,692,813.45	-3,158,683.81	21,534,129.64
Fire Districts	4,256,644.52	176,318.67	-522.89	0.00	-2.13	4,432,438.17	-513,506.51	3,918,931.66
Landfill User Fee	2,455,937.17	0.00	-360.00	0.00	-0.96	2,455,576.21	-280,543.49	2,175,032.72
TOTAL:	30,610,863.34	973,277.88	-3,299.69	0.00	-13.70	31,580,827.83	-3,952,733.81	27,628,094.02

TAX YEAR 2026 Year To Date September 2026 Tax Year 2026

									This Year	Last Year
Year to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	Collection Percentage Tax Year 2026 As of 9/30/2026	Collection Percentage Tax Year 2025 As of 9/30/2025
General Tax	0.00	35,617,308.04	-2,704.74	0.00	-951.05	35,613,652.25	-14,079,522.61	21,534,129.64	39.53%	40.79
Fire Districts	0.00	6,183,636.45	-576.90	0.00	-185.99	6,182,873.56	-2,263,941.90	3,918,931.66	36.62%	37.31
Landfill User Fee	0.00	3,368,760.00	-1,080.00	0.00	-3.69	3,367,676.31	-1,192,643.59	2,175,032.72	35.41%	36.49
TOTAL:	0.00	45,169,704.49	-4,361.64	0.00	-1140.73	45,164,202.12	-17,536,108.10	27,628,094.02	38.83%	40.02