



Macon County Board of Commissioners

Regular Meeting Agenda

April 14, 2026, at 6:00 PM

1. Call to order and welcome by Chairman Young
2. Announcements
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s)
6. Additions to agenda
7. Public Comment Period
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - a. America 250 Essay and Logo Contest
 - b. 2027 Reappraisal for Macon County – Tax Administrator Abby Braswell
 - c. Capital Improvement Plan - Mitch Brigulio with Davenport & Company
10. Old Business
 - a. Update and Request for Funds for Cowee Fire and Rescue
11. New Business
 - a. Recommendations to Amend the Recreation Commission Bylaws – Parks and Recreation Director Seth Adams and Attorney Eric Ridenour
 - b. Approval of Bid and Budget Amendment for Detention Center Roof Replacement – County Manager Warren Cabe

- c. New body/car cameras for the Sheriff's Office
- d. Approval of Cullasaja Gorge Fire and Rescue Substation Map

12. Consent Agenda

- a. Cowee School Arts and Heritage Center
- b. Monthly Ad Valorem Tax Collection Report and Tax Releases
- c. Budget Amendments 247-255
- d. Approval of FY 2025-2026 Audit Contract with Martin Starnes & Associates, CPAs, P.A.
- e. Approval of Salary for Interim Department of Social Services Director

13. Appointments

- a. Recreation Commission - 7 Seats
- b. Economic Development Commission (EDC) - 2 Seats

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: APRIL 14, 2026

9A. America 250 Essay and Logo Contest winners from the Macon County School System will be announced.

9B. Included in your packet is a brochure “What is reappraisal and what should taxpayers expect?” Ms. Braswell will present a PowerPoint presentation about the reappraisal process.

9C. Mr. Brigulio will present information on the Capital Improvement Plan.

What is the Macon County Reappraisal Program

Macon County is in the midst of a thorough and objective property reappraisal program involving the analysis of every property in the county. North Carolina General Statutes 105-283 & 105-286 mandated this exhaustive review in order to value all properties at 100% of the Market Value. The goal is to ensure all property owners in the county pay their fair share in property taxes, nothing more or nothing less. The reappraisal project will be completed January 1, 2027. The new assessments will be used to determine the amount of property tax due on each property for the 2027 fiscal year.

Contact



828.349.2143



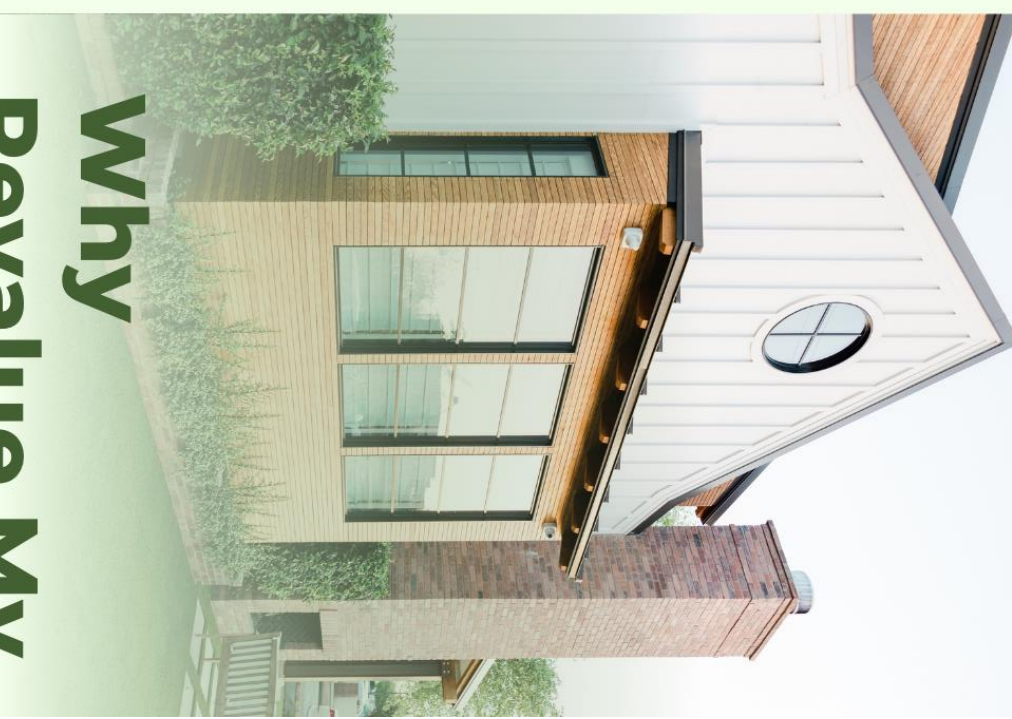
www.maconnc.org/Tax.html



5 W. Main St.
Franklin, NC 28734

Why Revalue My Property

Macon County
Tax Assessors
Office



1. Why do we have property tax

Property taxes originated as a method for sharing the costs of government services such as local schools, police protection, fire protection, lighting, water and sewage among people who use them. The amount of tax responsibility for each property is in proportion to that property's value.

2. Is the purpose of a reappraisal to increase taxes

NO. In fact, by state law, tax equity is the desired function of a reappraisal. The goal of reappraisal is to reflect changes in the market & to insure tax payers pay no more than their share of the tax burden.

3. What is millage

Literally, a mill means one thousandth. For tax purposes: each mill generates \$1 of taxes for every \$1,000 of assessed value. Macon County has historically been in the lowest 5 tax rates.

What does "REAPPRAISAL" mean

Reappraisal (also called "reassessment," "reevaluation," or "equalization") is the process used to determine the value of a property & required by N.C.G.S. 105-286. Macon County is on a 4 year cycle.

Why was my property selected

Your property was **NOT** "singled out." Every property in Macon County is being reviewed to ensure all property owners pay their fair share of the tax burden.

Who determines the value of my property

Buyers and sellers in the market determine the current market value, or price, for each property. The appraiser considers many factors to interpret the fair market value of a property. These factors include square footage, number of bathrooms, location, etc.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: APRIL 14, 2026

10(A). Cowee Fire and Rescue will provide an update on service provision to their respective districts, provide an update on expenses incurred, and request financial assistance for unexpected expenses.



COWEE VOLUNTEER FIRE/RESCUE, INC.



Board of Directors

President: Matthew Cochran
Secretary: Rebecca Mounts

Vice President: Jody Zachary
Treasurer: Phil Scruggs

Fire Chief - Dustin Pendergrass

03/03/2026

2025-26 Maintenance Issues and Repairs for the former BIFD Stations and Apparatus

Detailed List of Maintenance, Repair, and Upkeep Items:

- A. Engine 18-4 (4x4 Engine acquired from BIFD) This truck was reported as failing its annual Pump Test, the BIFD authorized the purchase of a new pump, then later refused to pay for same because a 2nd pump test reportedly passed the inspection. The same two people that tested this truck in the past were present for our inspection. This truck did not pass inspection and just returned from Carolina CAT having a new pump installed. This truck will be back in service by 03/05/2026.
- Total = \$15,911.47 (Check issued 2/26/2026)
- B. Engine 18-5 (4x4 Engine acquired from BIFD) This truck was reported as failing its annual Pump Test, the BIFD refused to fix same until they received a 2nd test. It reportedly passed its 2nd inspection. The same two people that tested this truck in the past were present for our inspection. This truck did not pass inspection. We currently do not have the funds budgeted for this repair.
- Total (estimate) = at least \$18,000.00
- C. Station 5 (2016 Iotla Church Rd) This station was found to have a severe water leak in the ceiling above the apparatus bays. Former BIFD members reported that this has been an ongoing issue since the station was opened (they did not share this info until we noticed the issue during a heavy rainfall event in early January). Throughout the entire bay area heavy waterfall was visible coming through the tongue and groove ceiling. Professionals were requested. They discovered that this is a severe condensation issue and not a leak from the outside, however many of the roofing screws must be replaced. This issue is due to the ceiling not being properly ventilated or insulated to NC Commercial Code.
- Total for Re-Screwing the roof = \$2,850.00
 - Totals for Ceiling Repairs:
 - Option 1 (not to code) = \$16,483.20
 - Option 2 (NC Commercial Code) = \$26,098.80
 - Joe Allen inspected this issue on 03/02/2026. He determined that Option 2 would be required.



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- D. Apparatus Tires: 15 of the former BIFD apparatus tires were found to be in very poor condition (not road worthy).
- Tire Total \$5,617.00 (all have been purchased and replaced)
- E. Tanker 18-5 (2022 Tanker): This truck was found to have a faulty Pressure Regulator Switch on the Kussmaul Air Pump (former members advised that this problem had been documented several months prior). The truck would not build air for the brake system.
- Total = \$1,619.16 (same has been repaired)
- F. Truck 18-5 (2012 Tahoe): This truck had bad motor mounts, and bad control arms.
- Total = \$992.24 (same has been repaired)
- G. Truck 18-4 (2020 Ram 2500): This truck had bad fuel filters and documented water in the fuel.
- Total = \$851.58 (same has been repaired)
- H. Rescue Air Bags and Control Kit: BIFD's Rescue Air Bags were found to be dry rotted and unsafe for use. The Control Kit is rusted and has severe corrosion, thus leaving it inoperable.
- Total = \$13,073.82 (remains out-of-service until funds are acquired)
- I. Hurst Battery Powered Rescue Tools (3 Tools): Annual Service on these Tools had not been completed in over 3 years. All five Hurst eDRAULIC Batteries were found to be inoperable.
- Total = \$5,556.34 (batteries replaced and service completed)
- J. Brush 18-5 (2012 F-550 Brush / Med / Rescue Truck): This truck was found to have 6 tires that would not pass inspection (previously documented under Item D). This truck also required: Drag Link, Outer Tie Rod End, Upper and Lower Ball Joints, Engine Oil Separator, and Steering Damper x2.
- Total = \$2,845.00 (same has been repaired)
- K. New Door Locks and Keys: BIFD had removed the keyless entry pads and several former members had not turned in their keys. CVFR was forced to replace all locks and keys.
- Total = \$704.50
- L. Station 5 Ice Maker: Found to be inoperable and full of mold. Technician could not repair same.
- Total = \$5,685.01 (same has been placed)
- M. Annual Service and Inspections was completed on all former BIFD Apparatus.



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- Total = \$3,601.92

N. Other Items:

- a. Starlink for Station 4 and Station 5 (purchase and install): \$2,099.11
- b. Ventilation Fan and Portable Pump Repairs: \$195.00
- c. Station 5 replacement TV (Removed by someone prior to CVFR gaining full control): \$463.04
- d. Keypad Entry Systems for Station 4 and Station 5: \$1,250.00
- e. Security Cameras for Station 4 and Station 5: \$998.00
- f. New phone system for Station 4 and Station 5: \$658.92
- g. Several members that joined CVFR from BIFD had either not been enrolled in the Volunteer FF Pension Fund, or contributions had not been paid (per a statement from a former Chief, he had been contacted by a rep from the Pension Fund advising no payments had been received from BIFD in over 2 years). At this time an accurate amount owed cannot be determined.

Accounts left often by BIFD that had to be paid and discontinued by CVFR:

- Skyview Energy (Diesel Fuel Invoice left unpaid): \$448.43
- Frontier: \$126.47
- Verizon: \$250.00
 - Verizon has not been paid and we have attempted multiple times to cancel. This is connected to a Tablet with built in Wi-Fi. This was setup by Michael Shuler and they have no contact info for him. We were also told by Ken McCaskill via email that once he paid the greater than \$1,000.00 balance he advised them to cancel.
- Denise Stubbs, CPA: BIFD's monthly payment to their CPA was setup via auto draft. She was contacted and told her services were no longer needed. She was also asked to provide any tax records, payroll records, financial records, etc., in order for CVFR to maintain 7 years' worth of pertinent information. She advised that she needed permission from BIFD. We've explained they are no longer in operation and have offered to send legal documents showing that CVFR is now responsible for everything pertaining to the former BIFD. We have also provided contact info for Ken McCaskill. No reply from Ms. Stubbs in over 2 months.



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Myself and our Board of Directors understand that several of the smaller items aforementioned are included in our normal operating budget considering that we are receiving BIFD's funds, and I did increase repair and maintenance line items as much as possible; however, many of these large amount items could simply not be budgeted for and without some form of reimbursement this will place a large burden on our budget moving forward. It's obvious that we inherited a "mess" but I am honored to be in charge of the efforts to bring the proper service to the citizens of Burningtown and lotla just like we've provided to the Cowee and Oak Grove communities for over 35 years. Our Board, Officers, and General Membership entered into this with open minds and positive attitudes. Through BIFD's 13 month probation period we answered every call with more than enough manpower and equipment. We did not seek reimbursement during this process because we knew the citizens needed proper protection. At no point did I have to beg our members to step up. When their probation period started I asked our membership one time for their support, to which they stated: "Chief we've got your back", and they proved that on a daily basis, both then and now.

Our Board has suggested, if necessary, that I be placed on the Agenda at an upcoming County Commissioners meeting to publically provide an update and a request for some additional financial support to help ease the burden placed on our budget. If granted, this update/presentation will not be intended to place blame or point fingers towards the former BIFD, but to show our governing body and our citizens what we've found, what we've fixed, and what we need to fix. Along with a brief presentation of our accomplishments thus far following the transition from two organizations to one.

Originally, our intentions were to simply seek reimbursement for our call response program, fuel, and added wear and tear on our apparatus during the 13 month probation period. Unfortunately, the reimbursement request has increased. I understand the importance of carefully spending the taxpayers' dollars and do not want anyone to have the impression that we are seeking funds just to increase line items. This request is for recouping funds that were required and/or will be required to fix issues based on negligence and poor management of the former BIFD. This is also a unique request because we anticipated minor issues here and there, but we had no way of knowing the extent of the issues until we gained full access. We are still finding minor issues on a weekly basis.

On a personal note I would be honored to stand before our Commissioners and provide a positive update, whether I'm asking for funds or not. I believe that our citizens deserve the right to know what has taken place.

1. The total expenses, which includes 3 major needs that we have not completed yet: **\$109,645.81**
2. Total amount excluding the 3 major needs (actual expenses to date): **\$52,473.19** + several small items not included.



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3. Reimbursement request for the 13 month probation period:

- 131 medical calls with an average response of 4 personnel and 1 med truck per call. \$12 per member per call and \$50 per truck per call =
 - \$12,838.00
- 50 fire related calls with an average of 13 personnel and 4 apparatus per call. \$12 per member per call and \$75 per truck per call =
 - \$22,800.00
 - **Total: \$35,638.00**
- CVFR received a cashier's check from BIFD in the amount of \$35,259.92. This was from the closing of their savings account. CVFR Board accepted these funds as reimbursement for the 13 month probation period. The check was deposited into our Call Reimbursement Account. Our total call reimbursement payout for 2025 totaled: \$35,532.00

All highlighted amounts listed in this letter are either current expenses or needed expenses that CVFR has inherited that without some form of reimbursement will place a significant strain or burden on our organization moving forward. CVFR is requesting monetary support from Macon County NC Government in the amount of:

- Total: \$75,934.09 (rounding down to the nearest thousand = **\$75,000.00**)

Thank you for your time and I look forward to meeting with you and our Board of Commissioners. I'll be happy to answer any questions you or they may have.

Sincerely,

Dustin Pendergrass, Chief
dustinp1801@gmail.com
(828) 342-6513

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: APRIL 14, 2026

11(A). Mr. Adams is requesting that the Recreation Commission bylaws approved in June 2007 be updated to reflect a change in membership designations. He is requesting a 7-member board as opposed to the current 5-member board and would like to include designations for one member from Highlands, one member from Nantahala, one member representing the senior community (specifically senior games), one member representing the school system, one commissioner member, and two at-large members from Franklin. A copy of the current bylaws is included in your packet.

11(B). Bids have been received for roof replacement at the detention center. Discussion on how to proceed with bid approval and associated budget amendment.

11(C). The Sheriff's Office requested funds in the upcoming budget for the new camera system. In order to get the system in place by 7/1/26, we will need funds set aside and enter a contract with Mototola prior to that date.

11(D). The Cullasaja Gorge Fire and Rescue Department has completed its substation on Ellijay Road, which can extend its insurance coverage areas. Requesting Board approval of the revised map indicating the substation location and associated district changes. Once approved, the map will be submitted to the NC Office of State Fire Marshal for approval and the conducting of an on-site inspection of the substation.

**BYLAWS OF
MACON COUNTY RECREATION COMMISSION**

The Board of Commissioners of Macon County hereby resolves to establish bylaw for the **Macon County Recreation Commission** as follows:

Article 1. Membership

- 1.1 The Macon County Recreation Commissioners shall consist of seven (7) members appointed by the Board of Commissioners of Macon County.
- 1.2 The Chairman of the Board of Commissioners shall designate one County Commissioner as a voting ex-officio member.
- 1.3 Of the other six members one (1) shall reside in the Highlands Community, one (1) in the Nantahala Community and four (4) in the Franklin area.
- 1.4 Terms shall be for three years and members may only serve three consecutive full terms. Initial terms will be staggered with two (2) three year terms two (2) two year terms and two (2) one year terms.
- 1.5 The commission shall recommend, to the Board of Commissioners of Macon County, successor appointees as vacancies occur; provided that the Board of Commissioners is not bound by this recommendation.

Article 2. Officers

- 2.1 The commission shall elect a Chair and a Vice-Chair on an annual basis from among the six (6) commission members who are not the County Commissioner member. The Chair shall be responsible for the conduct of the commission's meetings, shall sign all documents on behalf of the commission, and shall perform such other duties as directed by the commission. The Vice-Chair shall assume the duties of the Chair in the Chair's absence or as requested by the Chair.
- 2.2 The commission shall designate either the Recreation Director or one of its members to serve as Secretary of the commission. The Secretary shall prepare minutes of all meetings of the commission.

Article 3. Mission

- 3.1 The commission shall serve in an advisory capacity to the Board of Commissioners of Macon County.
- 3.2 The commission shall evaluate the recreation programs and facilities in the County and shall take efforts to determine the County's future recreation needs for both immediate and long-range purposes.

- 3.3 The commission may conduct public hearings, facilitate focus group discussions, engage in strategic planning, and employ any other methods it deems useful to **it** purposes.
- 3.4 The commission shall, on at least an annual basis, report its recommendations for the expansion, addition, improvement, planning or funding of recreation facilities and programs in the communities it represents to the Board of Commissioners of Macon County.

Article 4. Meetings

- 4.1 The commission shall meet at least quarterly and at such other times as established by the commission.
- 4.2 The commissioner shall conduct its meetings at a meeting place established by the commission as its regular meeting place; provided that the commission may conduct any meeting jointly with any of the other recreation commissions or with the Board of Commissioners of Macon County or under any special circumstances at any place within Macon County.
- 4.3 Meeting of the commission are subject to and shall be conducted in accordance with the *North Carolina Open Meetings* (G.S. §143, Article 33C). A schedule of regular meetings shall be maintained with the Clerk to the Board of Commissioners of Macon County and with any persons or entities entitled to notice under the *Open Meetings Law*. Notice of all special meetings shall be provided to the Clerk to the Board of Commissioners of Macon County and to all appropriate persons and entities entitled to notice under the *Open Meetings Law*.

Article 5. Conduct of Business

- 5.1 The business of the commission shall only be conducted at a duly scheduled or called meeting in accordance with the *Open Meetings Law* and **it which** at least three commission members is present.
- 5.2 The commission shall conduct its business only by motion made by any member.
- 5.3 A motion shall be adopted only by affirmative vote of a majority of the members.
- 5.4 All motions and the vote thereon shall be recorded in minutes which shall be maintained by the commission Secretary and kept on file at a place designated by the commission. The minutes shall be public records.
- 5.5 If the commission cannot conduct business because of the absence of any member or members from two successive meetings, then the Chair shall request the Board of Commissioners of Macon County to vacate the appointment of such absent commission member or members and to appoint a successor or successors to complete the vacated term or terms.

Article 6. General Provision

- 6.1 These bylaws may be repealed or amended only by the Board of Commissioners of Macon County.
- 6.2 Nothing herein shall be interpreted or construed to confer upon the commission any powers or authority other than the advisory function expressly stated.

These bylaws are adopted by resolution of the Board of Commissioners of Macon County
this _____ day of _____, 2007.

Charles D. Leatherman, Chairman

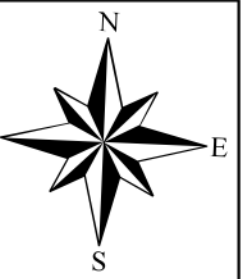
ATTEST:

(Seal)










Sam K Greenwood, County Manager
Clerk to the Board

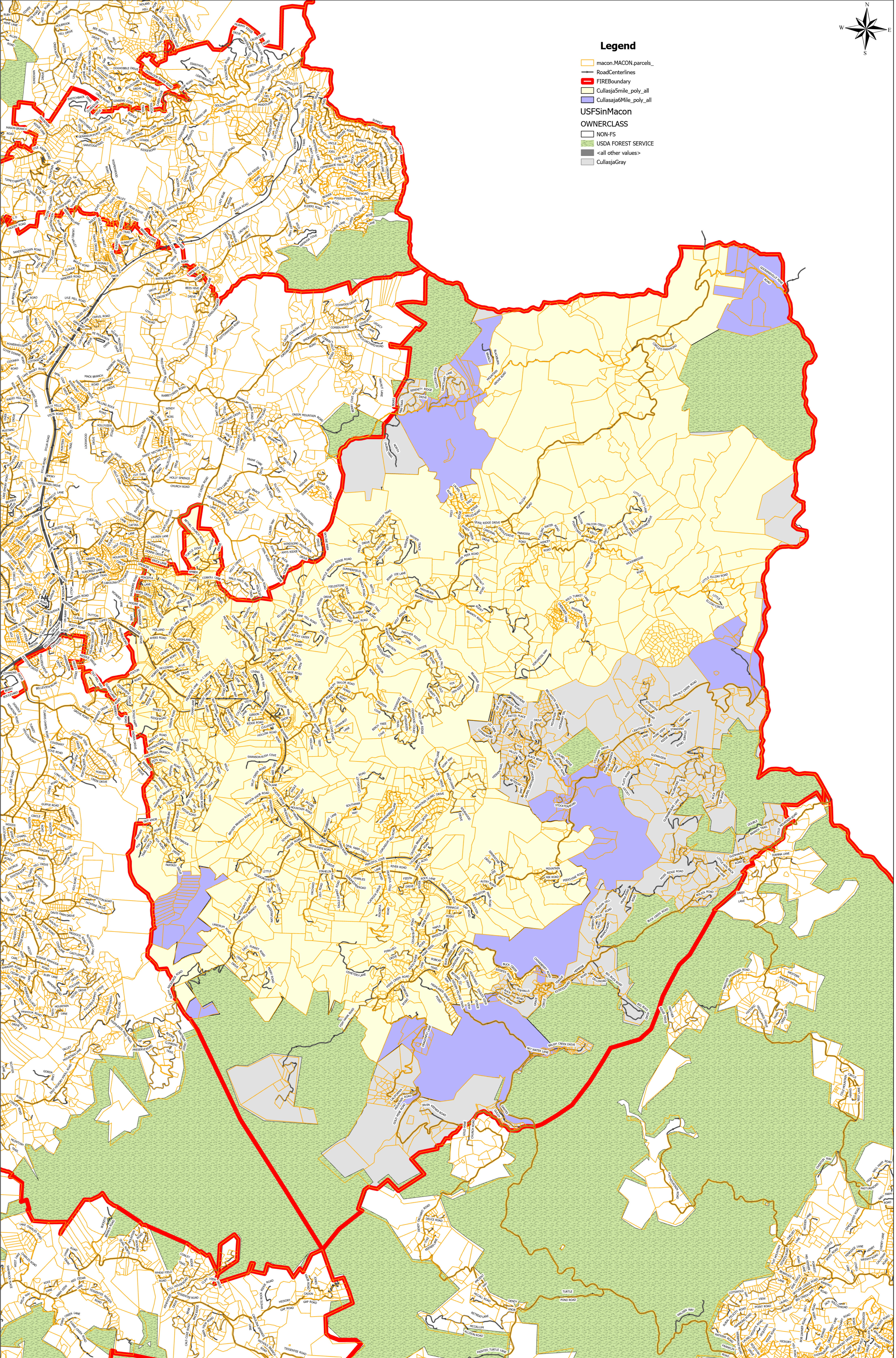
Macon County, North Carolina, Macon County Detention Center Roof Replacement
 #02-4260i Bid Opening 4/8/2026

Contractor:	Allcon Roofing	Cotton Commercial USA	J&M Roofing, INC
Attended Mandatory Pre-bid Conference	Yes	Yes	Yes
Addenda Acknowledged	None Issued	None Issue	None issued
Bid Price	\$195,292.00	\$357,351.51	\$299,384.00
Days to Start after Notification of Award	By 4/27/26	N/A	N/A
Days to Complete Project after Notification of Start	33	N/A	N/A
References Included	Yes	No	Yes No
Contractor's License Attached	Yes	No	Yes
Contractor's State License No.	79666	N/A	71113
Certificate of Insurance Attached	Yes	Yes	Yes
Public Projects Completed within the past five (5) years.	Yes	N/A	N/A



Legend

-  macon.MACON.parcels_
-  RoadCenterlines
-  FIREBoundary
-  Cullasja5mile_poly_all
-  Cullasja6Mile_poly_all
- USFSinMacon**
- OWNERCLASS**
-  NON-FS
-  USDA FOREST SERVICE
-  <all other values>
-  CullasjaGray





**MACON COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
MARCH 10, 2026**

Chairman Young called the meeting to order at 6:00 PM and welcomed everyone 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

County Manager Warren Cabe provided two announcements. First, he informed the board that improvements would begin at the Nantahala Recreation Park multi-use field, which may cause some inconvenience to users over the next 30-60 days. Second, he announced plans to present the results of America's 250th planning group's essay and logo contests at the April meeting, with Commissioners Shearl and Breeden having attended those planning meetings.

Commissioner Shearl inquired about construction updates from the Town of Franklin, and Manager Cabe confirmed he had received written updates about construction starting on Siler Road with apartments, which would create some construction traffic issues. He directed those wanting updates to check the Town of Franklin website.

Moment of Silence

Chairman Young requested all in attendance rise, and a moment of silence was observed.

Pledge Of Allegiance

Led by Commissioner Shields, the pledge was recited.

Public Hearing(s) - None

Additions To Agenda

Manager Cabe requested adding item F under New Business, for discussion of capital priorities for the upcoming budget.

Public Comment Period

Anita Lewis spoke on behalf of residents of Ellijay Road, presenting pictures showing deteriorated conditions, including property without power or septic systems. She described finding a needle in a McDonald's cup among trash scattered by dogs and requested help with the property values and conditions in their area.

Matt Jackson reported a serious potential fraud issue affecting residents, stating that tens of millions of dollars in funds they had entrusted to an individual had been drained. He noted he had filed police reports and was working with regulators, and requested coordination between county law enforcement and regulators on this issue. He asked the board to consider

establishing a local task group or liaison to help affected residents navigate the situation.

Sandra Stager also spoke about the Ellijay Road area, specifically addressing 90 Team Hollow, where she described squatters living without power or water for over five years. She detailed multiple problems, including overflowing trash, aggressive wild dogs that have attacked livestock and threatened children, constant chemical smells from burning plastic, generator noise from 5 PM to 5 AM, and bright floodlights. She emphasized the environmental impact of waste running into local waterways and the inability of families with young children to use their yards safely.

Adjustments to and Approval of the Agenda

Manager Cabe requested removing item B, Discussion and Consideration of Pay Plan Change for Macon County Board of Elections, under New Business

Motion: Commissioner Breeden moved to approve the agenda as adjusted. Commissioner Shields seconded. Motion passed 5-0.

Reports/Presentations

Water Quality Advisory Committee

Jason Love presented on behalf of the Water Quality Advisory Committee, beginning with a demonstration using water containers to illustrate that only one drop out of a liter represents all the freshwater on Earth that is fit to drink without treatment. He emphasized that this precious resource is often treated as an afterthought in development decisions rather than as a core county asset.

Love reported that globally, the world has entered an era of water bankruptcy where consumption exceeds natural replacement, affecting 4 million people in areas requiring decades or centuries to recover. While Macon County is in relatively good shape due to 46% forest coverage in the Nantahala National Forest, he identified three concerns:

E. Coli Levels: Mountain True's monitoring from May to August found consistently high E. coli levels unsafe for swimming at multiple locations: Cartoogechaye Creek at the rec park failed 15 out of 15 times, Little Tennessee at Tasse Shelter failed 15/15 times, Parker Meadows failed 15/15 times, Lake Emory failed 15/15 times, and Little T at Iotla Bridge failed 13/15 times. Water quality improved further downstream away from Franklin. He suggested environmental DNA testing at \$135 per sample to identify sources.

Data Centers: Love commended the 2023 decision to restrict data centers, noting growing demand in the AI era. These facilities use 300,000 to 5,000,000 gallons per day - equivalent to a small town's usage. Current ordinance restrictions requiring operation only from 6 AM to 10 PM likely deter developers, but pressure to build these centers will continue.

Trash: UNC Chapel Hill students conducted trash transects, finding approximately 620 pieces per quarter mile in Cartoogechaye and Cullasaja, 1,600 pieces per quarter mile in Cartoogechaye Creek, and over 1,900 pieces per quarter mile in the Little Tennessee upstream of Franklin. Plastic comprised 25-35% of debris, with both legacy trash (old car parts, zinc mason jar lids) and modern waste (plastic bags, bottles, textiles) present.

Love concluded by reminding commissioners that the Water Quality Advisory Committee, composed of professional engineers, hydrologists, farmers, stream restoration practitioners, and biologists, is available to provide expertise on water-related issues. He stated their agenda is to ensure water resources are passed to the next generation in better condition than they received.

Program Report and Approval of Resolution Declaring April 19, 2026, through April 25, 2026, Macon County Volunteer Week to Honor the Volunteers at Macon County Crawford Senior Center

Jennifer Hollifield, Macon County Senior Services Administrative Officer, presented the volunteer recognition report, emphasizing her passion for the senior center's volunteers. In calendar year 2025, 135 active volunteers donated 5,654 hours worth almost \$200,000 to Macon County based on independent sector valuations.

Key volunteer contributions included: SHIP (Senior Health Insurance Information Program) volunteers providing 711 hours counseling 800 people; activities volunteers contributing 1,489 hours for classes ranging from dance to Tai Chi with almost 18,000 duplicated participants; home-delivered meal volunteers providing 2,678 hours serving over 11,000 hot meals to 64 homebound seniors; and congregate meal service of over 13,000 hot meals to 347 different participants.

Adult day services have reopened to volunteers who now provide music, story time, and conversation, with 12 volunteers contributing 718 hours of interaction time for 2,776 duplicated participants in 2025.

Volunteers range from 21 to 94 years old, mostly in their 70s and 80s, with many older than those they serve. One 91-year-old delivers meals twice weekly. Hollifield requested that the board declare April 19-25, 2026, as Macon County Volunteer Week and invited commissioners to the volunteer recognition event on April 23rd at 4 PM.

Motion: Commissioner Antoine moved to adopt the resolution declaring Macon County Volunteer Week. Commissioner Shields seconded. Motion passed 5-0.

Old Business

Approval Of Community Funding Pool Applications

Manager Cabe reported three requests for community funding pool funds from the remaining \$38,000 balance. The first request was \$6,000 from Smoky Mountain Pregnancy Care Center for startup costs for a Franklin office dad's support group connecting to Care Net's Fatherhood Connect program.

The second request involved lighting for the Macon County Horse Arena, with Clay Bryson, newly elected Horse Association president, explaining the urgent need for proper lighting. Current events require borrowing county lighting trailers, creating unbalanced lighting that casts shadows dangerous for horses and riders, especially children. The association plans nine barrel races annually, two fun shows for youth, obstacle courses, and has grown its 4-H equine program from 0 to over 15 riders in recent months.

Two lighting options were presented: a lower-quality package for \$19,948, including poles, or a higher-quality system for \$33,130 that had been successfully installed at similar facilities in Kentucky. The Horse Association would partner with the Macon County Fair Association (property owner) for installation, with donated labor for pole setting and wiring.

The third request was for a digital radar sign for Friends of the Nantahala Lake, requested by Commissioner Breeden to help control traffic in that area.

Commissioner Antoine strongly supported the horse arena lighting, emphasizing the need to provide activities for youth not interested in traditional sports and the importance of keeping children active to prevent involvement with drugs and other problems. Commissioner Shields endorsed the pregnancy care center request as beneficial for bringing families together and reducing law enforcement issues.

The total for all three requests would be \$42,733, requiring appropriation of \$4,733 from fund balance beyond the available \$38,000.

Motion: Commissioner Shearl moved to approve all three projects and appropriate \$4,733 from fund balance. Commissioner Antoine seconded. Motion passed 5-0.

Discussion And Consideration of the 2026 PARTF Grant

Parks and Recreation Director Seth Adams requested approval to apply for the 2026 Parks and Recreation Trust Fund (PARTF) grant, North Carolina's largest funder for recreational facilities. The application requires a dollar-for-dollar match up to a maximum of a \$500,000 state grant. The total project cost would be \$1,150,000, and \$650,000 would be the county match. Projects would include a \$350,000 amphitheater, \$450,000 multi-use covered court, \$300,000 restroom facility with tennis locker room, and 5% contingency.

Adams explained this represents projects closest to the \$500,000 match requirement from the existing Parks and Recreation Plan, though additional projects could be added later. The application deadline is in May, with award notification in November.

Commissioner Shearl requested an update on pickleball courts, with Manager Cabe reporting demolition would begin in two weeks, with tree work and soil testing completed. Engineers are finalizing designs incorporating soil test results and considering prestressed concrete courts due to soil conditions. Construction should begin shortly, with completion targeted for early fall.

Motion: Commissioner Young moved to approve the PARTF grant application. Commissioner Shearl seconded. Motion passed 5-0.

Adams also requested approval to join the 2005 overall master plan with the September 2023 site-specific master plan to update the comprehensive plan for PARTF scoring purposes, as they had lost points last year due to the outdated master plan.

Motion: Commissioner Breeden moved to adopt the updated master plan combining both documents. Commissioner Antoine seconded. Motion passed 5-0.

Approval of Resolution Revising the Structure of the Macon County Planning Board

Attorney Eric Ridenour explained that this was the written form of what the board had approved the previous month to become the new planning board ordinance for codification [Attachment 1].

Motion: Commissioner Breeden moved to approve the planning board ordinance as submitted. Commissioner Shields seconded. Motion passed 5-0.

New Business

Discussion and Consideration of Relocation of Voting Precinct in Nantahala

Manager Cabe clarified that precinct location changes are Board of Elections decisions, not Board of Commissioners decisions. The Board of Elections would pass a resolution, send it to the State Board of Elections for approval, and then follow a 45-day notification process. Since the county owns the building, they requested confirmation that if the Board of Elections considers changing from the EMS base to the new Nantahala library as a polling place, the commissioners would allow use of the library facility. Manager Cabe confirmed that this aligned with the community club's wishes.

Motion: Commissioner Breeden moved to approve allowing relocation of the voting precinct if the Board of Elections chooses to do so. Commissioner Shearl seconded. Motion passed 5-0.

Discussion And Consideration of Pay Plan Change for Macon County Board of Elections – Board of Elections Director Melanie Thibault

This item was removed from the agenda.

Approve Surplus of Service Weapon for Macon County Sheriff's Office Retirees

Manager Cabe presented the traditional recognition of retiring officers by awarding them their service weapons, requiring board resolution. Four officers retiring were recognized: Bryant Hodgins, Adam Wishon, Jonathan Phillips, and Bobby Young. Finance Director Lindsay Leopard reported their years of service, representing a significant commitment to community service.

Motion: Commissioner Antoine moved to approve the surplus of service weapons for the retiring officers. Commissioner Shields seconded. Motion passed 5-0.

Approval of Updated Macon County Personnel Policy Manual

HR Director Tammy Keezer explained that the personnel policies had not been updated since 2008. Updates were primarily due to the consolidation of human services with the health department and animal services, with those employees now falling under county policies instead of state policies. Several standalone policies were also incorporated into one manual with no substantive policy changes.

Commissioner Shearl raised concerns about county vehicle use policies, wanting state law requirements clearly included regarding who can use vehicles and liability issues for passengers. Attorney Ridenour clarified that NCGS 14-247 prohibits using county vehicles for private purposes, with limited exceptions for permanently assigned vehicles between the workstation and home. County policy cannot override state statute.

Motion: Commissioner Breeden moved to approve the updated personnel policy as presented. Commissioner Shearl seconded. Motion passed 5-0.

Consideration and Approval of Interlocal Agreement with Town of Highlands

Manager Cabe presented an interlocal agreement with the Town of Highlands for their Mirror Lake dredging project. Highlands needs disposal space for filtered soil from the lake and requested to bring it to an area near the mulch processing/woody debris area at the Highlands transfer station. In exchange, Highlands would enlarge the area at no cost to the county, build a new access road, and construct two sediment basins, essentially doubling the usable space to 2.3-2.4 acres.

The only potential inconvenience would be occasional brief interruptions if the immediate mulch area was being worked on, but the site would not be closed during construction. An engineering firm would certify that all work meets specifications before completion.

Commissioner Young expressed concern about driving on alluvial sediment from the lake, but staff explained the material would be properly filtered, dried, spread, tested, and compacted by contractors with engineering oversight before use.

Motion: Commissioner Shearl moved to approve the interlocal agreement with Town of Highlands. Commissioner Shields seconded. Motion passed 5-0.

Update on Capital Priorities

Manager Cabe requested an open discussion on capital expenditure priorities to guide budget planning, noting the potential \$650,000 PARTF grant commitment discussed earlier was preferable to spending \$1,100,000 without grant assistance.

Commissioner Shearl emphasized the need for a comprehensive pay scale study for all county employees, comparing wages across North Carolina, considering population, cost of living, and benefits. He stressed this should be county-wide rather than department-by-department, showing career advancement paths from entry-level through 30 years of service.

Shearl's extensive capital priorities list included: new Justice Center with jail, courthouse, and sheriff's department; Senior Service Center needs assessment; continued Macon County Rec Park development; identifying county building repair needs; fire training facility; armory building; Highlands School soccer field if viable; and a driver training facility at Southwestern Community College for CDL training to serve local trucking company needs.

He also emphasized economic development initiatives, noting the county's limited offerings compared to municipalities with water, sewer, and roads.

Commissioner Antoine identified three main priorities: a new senior center; accelerated rec park completion, potentially using partial fund balance financing similar to the high school project; and exploring ways to complete projects more quickly rather than in phases.

Commissioner Breeden supported the justice center and senior center from the space needs analysis, plus accelerated rec park completion. He particularly advocated for indoor gym space planning due to insufficient practice facilities for youth basketball, volleyball, and other activities. He also proposed an indoor pool facility for year-round swim team and community use, noting even a covered outdoor pool option.

Manager Cabe mentioned the Boys and Girls Club of Cashiers had presented to their business advisory group seeking expansion facilities, which could complement these recreational facility discussions.

Breeden referenced last year's CIP plan funding analysis showing 2.9 pennies would be required, and advocated for the quarter-penny sales tax to fund capital reserves.

Commissioner Shields strongly supported the sales tax approach, noting the group was developing marketing materials for voter education. He emphasized that a quarter-penny sales tax generates \$2.3 million compared to requiring two cents in property tax for equivalent revenue.

Chairman Young focused on "low hanging fruit" priorities: proactive maintenance of current facilities; staying on track and budget with current projects; Parks and Recreation improvements including upgrading South Macon, Union School, and Fox Ridge facilities to accommodate 5-6 youth baseball/softball teams needing practice space; and forming a committee with community members and county employees to evaluate space needs and available properties for multi-department solutions.

Young suggested purchasing or building one facility could address seniors, veterans, and the board of elections' needs while using the current senior center for elections, essentially solving multiple space issues with one project.

Commissioner Shearl emphasized these were investments in the future rather than costs, noting the importance of maintaining service levels and meeting growing needs.

Discussion included establishing a specific percentage of fund balance for undesignated reserves (20-30%), with the remainder going to capital improvements, providing taxpayer transparency about fund usage. Finance

Director Lindsay Leopard confirmed existing financial policy already establishes 25% minimum and 30% target unassigned fund balance, with excess available for debt service, capital reserve, or projects at the board's discretion.

Consent Agenda

The consent agenda included minutes from February 10, 2026 regular meeting; budget amendments #207-210; capital project ordinance amendment for recreation parks capital projects; resolution exempting engineering services for Tsali Boardwalk project; report of \$2,086,813.22 total unpaid 2025-26 taxes with approval for tax collector to advertise tax liens; \$401.83 in February 2026 tax releases; and monthly ad valorem tax collection report.

Motion: Commissioner Breeden moved to approve the consent agenda.
Commissioner Antoine seconded. Motion passed 5-0.

Appointments

Economic Development Commission (EDC) – (9 Seats)

Manager Cabe explained they had 8 seats to fill due to expired terms and departures, with only 2 current members remaining. Four applications were received: Jonathan Hamlin, Corey McCall, Brett Rogers, and Jeff Weller (replacing former Town of Highlands Commissioner Brian Steeler). They would need to re-advertise for additional members next month. The bylaws showed conflicting numbers of 8 versus 12 members, requiring clarification.

Motion: Commissioner Breeden moved to approve the four applicants.
Commissioner Shields seconded. Motion passed 5-0.

Macon County Planning Board – (1 Seat)

Seven applicants applied for two positions (one immediate vacancy, one opening in April). Ballots were cast and counted: David Culpepper received 5 votes, Larry Lackey received 3 votes, with both achieving majority approval.

Motion: Commissioner Breeden moved to approve David Culpepper and Larry Lackey to the planning board. Commissioner Shearl seconded.
Motion passed 5-0.

David Culpepper would fill the immediate vacancy, and Larry Lackey would fill the April opening.

Town of Franklin Planning Board – (1 Seat)

Dave Jones was the sole applicant for one position.

Motion: Commissioner Breeden moved to approve Dave Jones to the Town of Franklin Planning Board. Commissioner Shields seconded. Motion passed 5-0.

Closed Session as Allowed Under NCGS 143-318.11(a) (6) to complete evaluations for the County Manager and County Attorney.

Motion: Commissioner Breeden moved to enter closed session under NCGS 143-318.11(a)(6) for personnel matters. Commissioner Antoine seconded.
Motion passed 5-0.

At 9:11 PM, following the closed session:

Motion: Commissioner Breeden moved to exit the closed session and return to open session. Commissioner Antoine seconded. Motion passed 5-0.

Commissioner Young announced that no action was taken during the closed session.

Adjourn/Recess

At 9:12 PM, Commissioner Breeden made a motion to adjourn. Commissioner Antoine seconded the motion. Motion passed 5-0.

Warren Cabe
Ex Officio Clerk to the Board

Josh Young
Board Chair

FUNDING AUTHORIZATION

FUNDING SOURCE: **TANF Block Grant**
 EFFECTIVE DATE: **July 1, 2026**
 AUTHORIZATION NUMBER: **1**

ALLOCATION PERIOD

Service Period: **6/1/2025 to 5/31/2026**
 Payment Period: **7/1/2025 to 6/30/2026**

	COUNTY	UEI	Initial Allocation Funding Authorization			Electing Cash Allocation			Grand Total Allocation		
			Federal	State	Total	Federal	State	Total	Federal	State	Total
48	HYDE	ENMJWY3H3CJ9	44,979	-	44,979	-	-	-	44,979	-	44,979
49	IREDELL	XTNRLKLA459	832,612	-	832,612	-	-	-	832,612	-	832,612
50	JACKSON	X7YWWY6ZP574	340,200	-	340,200	-	-	-	340,200	-	340,200
51	JOHNSTON	SYGAGEFDHYR7	1,191,777	-	1,191,777	-	-	-	1,191,777	-	1,191,777
52	JONES	HE3NNUUE27M7	172,158	-	172,158	-	-	-	172,158	-	172,158
53	LEE	F6A8UC99JWJ5	412,190	-	412,190	-	-	-	412,190	-	412,190
54	LENDIR	QKUF37VPGH6	553,755	-	553,755	1,339,325	-	1,339,325	1,893,080	-	1,893,080
55	LINCOLN	UGGQGS5KBGJ5	514,399	-	514,399	577,283	-	577,283	1,091,682	-	1,091,682
56	MACON	LLPJBC6N2LL3	287,684	-	287,684	183,176	-	183,176	470,860	-	470,860
57	MADISON	YQ96F89JYTJ9	233,379	-	233,379	-	-	-	233,379	-	233,379
58	MARTIN	HA4QLH34LNS3	360,238	-	360,238	-	-	-	360,238	-	360,238
59	MCDOWELL	TT3NTH2NDJ73	554,009	-	554,009	-	-	-	554,009	-	554,009
60	MECKLENBURG	EZ15XL6BMM68	8,278,019	-	8,278,019	-	-	-	8,278,019	-	8,278,019
61	MITCHELL	YL69DGLK4CH3	122,767	-	122,767	-	-	-	122,767	-	122,767
62	MONTGOMERY	E78ZAJM3BFL3	197,537	-	197,537	-	-	-	197,537	-	197,537
63	MOORE	HFNSK9SFS7Z8	535,526	-	535,526	-	-	-	535,526	-	535,526
64	NASH	NFS8K566HQM7	908,347	-	908,347	-	-	-	908,347	-	908,347
65	NEW HANOVER	F7TLT2GMEJE1	1,699,044	-	1,699,044	-	-	-	1,699,044	-	1,699,044
66	NORTHAMPTON	CRAZKCAL8BA4	447,625	-	447,625	-	-	-	447,625	-	447,625
67	ONSLow	LTXVW6QF6297	1,365,525	-	1,365,525	-	-	-	1,365,525	-	1,365,525
68	ORANGE	GFFMCW9XDA53	970,517	-	970,517	-	-	-	970,517	-	970,517
69	PAMLICO	FT59QFEAU344	129,510	-	129,510	-	-	-	129,510	-	129,510
70	PASQUOTANK	NRDUHMG1Z2W4	453,570	-	453,570	-	-	-	453,570	-	453,570
71	PENDER	T118E678U9P5	376,913	-	376,913	-	-	-	376,913	-	376,913
72	PERQUIMANS	MBXQSJ2NMCCK9	77,290	-	77,290	-	-	-	77,290	-	77,290
73	PERSON	FQ8LFGMABJ4	276,632	-	276,632	-	-	-	276,632	-	276,632
74	PITT	VZNPMLC1F5R6	1,205,205	-	1,205,205	-	-	-	1,205,205	-	1,205,205
75	POLK	QZ68ZPGX4Y9	114,654	-	114,654	-	-	-	114,654	-	114,654
76	RANDOLPH	T3BUM1CVS9N5	915,975	-	915,975	-	-	-	915,975	-	915,975
77	RICHMOND	Q63FZNTJM3M4	719,879	-	719,879	-	-	-	719,879	-	719,879
78	ROBESON	LKBEJQFLAAS3	1,876,001	-	1,876,001	-	-	-	1,876,001	-	1,876,001
79	ROCKINGHAM	KGCCCHJZ243	1,131,999	-	1,131,999	-	-	-	1,131,999	-	1,131,999
80	ROWAN	GCB7JCV96NW6	629,234	-	629,234	-	-	-	629,234	-	629,234
81	RUTHERFORD	GTATPCDJVYN8	571,776	-	571,776	-	-	-	571,776	-	571,776
82	SAMPSON	RS3KYMVKL3	508,020	-	508,020	-	-	-	508,020	-	508,020
83	SCOTLAND	FNVTCUQGCHM5	593,563	-	593,563	-	-	-	593,563	-	593,563
84	STANLY	U86MZUYP17C5	442,422	-	442,422	-	-	-	442,422	-	442,422
85	STOKES	W41TRA3NUN51	437,853	-	437,853	-	-	-	437,853	-	437,853
86	SURRY	FMWCTM24C9J8	538,702	-	538,702	-	-	-	538,702	-	538,702
87	SWAIN	E29GLEXDH849	174,653	-	174,653	-	-	-	174,653	-	174,653
88	TRANSYLVANIA	YLN4BFCJCP39	377,789	-	377,789	-	-	-	377,789	-	377,789
89	TYRRELL	JLNEVJ262SL8	67,960	-	67,960	-	-	-	67,960	-	67,960
90	UNION	LHMKBD4AGRJ5	1,397,206	-	1,397,206	-	-	-	1,397,206	-	1,397,206
91	VANCE	EBWNNMFHTNV41	555,809	-	555,809	-	-	-	555,809	-	555,809
92	WAKE	FTJ2WJPLWMI3	5,090,350	-	5,090,350	-	-	-	5,090,350	-	5,090,350
93	WARREN	WLTATC4JLJ54	353,340	-	353,340	-	-	-	353,340	-	353,340
94	WASHINGTON	QWRZCQJFEE4	361,689	-	361,689	-	-	-	361,689	-	361,689
95	WATAUGA	X7B4LX1QQM6	185,213	-	185,213	-	-	-	185,213	-	185,213
96	WAYNE	DACFHCLQKMS1	790,073	-	790,073	-	-	-	790,073	-	790,073
97	WILKES	M14KKHY2NNR3	288,639	-	288,639	-	-	-	288,639	-	288,639
98	WILSON	ME2DJHMYWG55	1,135,899	-	1,135,899	1,440,910	-	1,440,910	2,576,809	-	2,576,809
99	YADKIN	PLCDT7JFA8B1	290,932	-	290,932	-	-	-	290,932	-	290,932
100	YANCEY	L98MCUHKC2J8	154,856	-	154,856	-	-	-	154,856	-	154,856
	Total		82,471,779	-	82,471,779	5,931,158	-	5,931,158	88,402,937	-	88,402,937

NORTH CAROLINA

MACON COUNTY

**LEASE TO COWEE SCHOOL ARTS AND HERITAGE CENTER
FROM MACON COUNTY**

This lease is made this 14th day of April, 2025, by and between MACON COUNTY, a body corporate and politic organized and existing under the laws of the State of North Carolina, hereinafter called the "Lessor," and COWEE SCHOOL ARTS AND HERITAGE CENTER, a North Carolina Non-Profit Corporation, located in Macon County, North Carolina, hereinafter called the "Tenant."

WITNESSETH:

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

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

; and

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

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

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

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

WHEREAS, Macon County, owns the Old Cowee School, located at 51 Cowee School Drive, Franklin, NC 28734 and being the lands described in the Deed dated January 9, 2013, from Macon County Board of Education to Macon County recorded in Book J-35, at Pages 2206 - 2207, in the Office of the Register of Deeds for Macon County, North Carolina; and

WHEREAS, COWEE SCHOOL ARTS AND HERITAGE CENTER, a North Carolina Non-Profit Corporation, is willing to lease such real property in accordance with this Lease Agreement and as consideration for the same it is willing to agree with Macon County as provided for hereinafter that it will use such real property in part for public "recreation" as that term is defined by N.C. Gen. Stat. § 160A-352 and that it will provide recreational opportunities to the general public at such location; and

WHEREAS, it is the intent and ultimate goal of the parties that the non-profit tenant, COWEE SCHOOL ARTS AND HERITAGE CENTER, Inc., becomes self-sufficient and able to provide for all maintenance, repairs, costs and improvements of the premises leased herein. Notwithstanding, Macon County reserves the right to appropriate and provide funds to COWEE SCHOOL ARTS AND HERITAGE CENTER, a North Carolina Non-Profit Corporation, within its discretion and in accordance with the provisions of N.C. Gen. Stat. § 153A-449 to further assist in carrying out the public purpose of providing recreation opportunities to the general public upon such real property.

NOW THEREFORE, IN CONSIDERATION of and subject to the terms and conditions hereinafter set forth, the Lessor does hereby demise and let and the Tenant does hereby rent and hire from the Lessor, those certain premises (hereinafter referred to as the "Premises") and being more particularly described as follows:

(1) *Premises.* Being the Old Cowee School Property, located at 51 Cowee School Drive, Franklin, NC 28734 and being more particularly described as the lands described in the Deed dated January 9, 2013, from Macon County Board of Education to Macon County recorded in Book J-35, at Pages 2206 - 2207, in the Office of the Register of Deeds for Macon County, North Carolina.

(2) *Term.* This lease shall commence on April 15th, 2026 and shall continue for 3 years, expiring on April 15th, 2029.

(3) *Rent/Consideration.* The consideration given by the COWEE SCHOOL ARTS AND HERITAGE CENTER, for the use of the property shall be the sum of \$1 and the further consideration of:

A: Tenant shall use a substantial part of the property for public "recreation" as by N.C. Gen. Stat. § 160A-352;

- B. Tenant shall provide substantial recreational opportunities to the general public at such location in the nature of those which it has heretofore provided at such location and which are consistent with definition of "recreation" as defined by N.C. Gen. Stat. § 160A-352;
- C. Tenant agrees to make the Old Cowee School open and available to members of the general public during reasonable days and hours for "recreation" as that term is defined by N.C. Gen. Stat. § 160A-352 for the period between April 8, 2025, and the end of April 30, 2026, and it shall in fact provide substantial provide recreational opportunities to the general public at such location and during such hours;
- D. Tenant agrees to perform its obligations hereunder in a nondiscriminatory fashion appropriate for public activity and there shall be no discrimination by Sublessee on the basis of race, sex, national origin, religion or otherwise; and
- E. *Annual Report.* Upon request by the Landlord, Tenant shall be required to give a report at a regularly scheduled meeting of the Macon County Commissioners of Tenant's profit-loss statement, plans and progress toward becoming a self-sufficient entity, able to provide for the maintenance, repairs, costs and improvements of the premises and services required herein.

(4) Use of Premises. The leased premises shall only be used by Tenant for the operation of the COWEE SCHOOL ARTS AND HERITAGE CENTER, a North Carolina Non-Profit Corporation, consistent with the manner in which it has heretofore operated the same at such location and for also providing substantial recreational opportunities to the general public at such location in the nature of those which it has heretofore provided at such location and consistent with definition of "recreation" as that term is defined in N.C. Gen. Stat. § 160A-352.

(5) No Assignment, but certain Subleases allowed This lease shall not be assigned by Tenant but Tenant may sublet rooms within the buildings located upon the leased premises for purposes consistent with the recreational use of premises allowed unto the Tenant under the terms of this Lease Agreement. Any subleases shall include provisions which read as follows:

- A. E-Verification. Sublessee shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes and specifically, N.C.G.S. §64-26, Verification of employee work authorization verification. Further, if Sublessee utilizes a subcontractor, Sublessee shall require the subcontractor to comply with the requirements of Article 2 of Chapter 64 of the General Statutes;
- B. Sublessee agrees to fully cooperate with Sublessor in connection with Sublessor's contractual obligation under its Lease Agreement with Macon County as aforesaid to make the Old Cowee School open and available to members of the general public during reasonable days and hours for recreation as that term is defined by N.C. Gen. Stat. § 160A-352 and it shall cooperate with Sublessor's

efforts to provide recreational opportunities to the general public at such location;
and

- C. Sublessee shall fully cooperate with Sublessor in connection with Sublessor's obligation under its Lease Agreement with Macon County as aforesaid to perform its obligations hereunder in a nondiscriminatory fashion appropriate for public activity and there shall be no discrimination by Sublessee on the basis of race, sex, national origin, religion or otherwise.

(6) *Repairs and Maintenance.* Lessor's sole maintenance and repair obligations of the Lease Premises shall be as follows:

- A. The roof, outside walls and other structural parts of the building;
- B. The parking lot, driveways, and sidewalks;
- C. The sanitary sewer system, water pipes and other matters relating to plumbing;
- D. The electrical wiring; and
- E. The heat and air conditioning.

Tenant shall be responsible for all other maintenance and repairs of the Premises. Tenant accepts the premises in their present condition. At termination, Tenant shall surrender the premises to the Lessor in as good condition as they now are, except for ordinary wear and tear incident to the use of the premises.

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

(8) *Utilities.* Lessor shall pay the cost of the utilities for the leased premises.

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

(10) *Indemnification.* Tenant shall indemnify Lessor and hold it harmless from and against any and all claims, actions, damages, liability and expense in connection with the loss of life, personal injury or damage to property occurring in or about, or arising out of, the leased

premises, or occasioned wholly or in part by any act or omission of Tenant, its agents, licensees, concessionaires, customers or employees. In the event Lessor shall be made a party to any litigation, commenced by or against Tenant, its agents, licensees, concessionaires, customers or employees, then Tenant shall protect and hold Lessor harmless and shall pay all costs, expenses and reasonable attorneys' fees included or paid by Lessor in connection with such litigation.

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

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

(14) *E-Verification.* Tenant shall comply with the requirements of Article 2 of Chapter 64 of the North Carolina General Statutes. Further, if Tenant enters into one or more subleases, Tenant shall require the sublessee(s) to comply with the requirements of Article 2 of Chapter 64 of the General Statutes.

IN TESTIMONY WHEREOF, the parties have signed this lease on the date first written above in duplicate originals, one of which is retained by each of the parties.

COUNTY OF MACON

By: _____
Warren Cabe, Macon County Interim Manager

COWEE SCHOOL ARTS AND HERITAGE CENTER, a
North Carolina Non-Profit Corporation

By: _____
Authorized Representative

PRE-AUDIT CERTIFICATE

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

This the ____ day of ____ 2026.

Macon County Finance

STATE OF NORTH CAROLINA
COUNTY OF MACON

**RESOLUTION OF THE MACON COUNTY BOARD OF COUNTY COMMISSIONERS
DECLARING PROPERTY TO BE SURPLUS AND APPROVING A THREE YEAR
LEASE OF THE SAME BY MACON COUNTY TO
COWEE SCHOOL ARTS AND HERITAGE CENTER**

THAT WHEREAS, Macon County owns certain real property being described in the Lease to Cowee School Arts and Heritage Center, a copy of which they attach hereto; and

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

WHEREAS, Macon County desires to declare the same to be surplus and authorize the entry of the Lease to Cowee School Arts and Heritage Center, a copy of which is attached hereto, for the period of three years beginning April 15, 2026 and ending April 15, 2029; and

WHEREAS, pursuant to N.C. Gen. Stat. § 160A-272, Macon County is authorized to enter into the Lease to Cowee School Arts and Heritage Center, a copy of which is attached hereto, upon the passing of a Resolution authorizing the same; and

WHEREAS, Macon County has duly published a Public Notice of Lease of County Property in connection with said lease as required by North Carolina Law.

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

RESOLVED, that Macon County will not have a need for the real property described in the Lease to Cowee School Arts and Heritage Center, a copy of which is attached hereto and incorporated herein by reference for and during the term of such lease and does hereby declare the same to be surplus property; and

RESOLVED, that Macon County does hereby authorize the Lease to Cowee School Arts and Heritage Center, a copy of which is attached hereto and incorporated herein by reference, for the period of three years from April 15, 2026, through April 15, 2029; and

RESOLVED, that Warren Cabe, Macon County Manager, is hereby authorized and directed to fill in any blanks within the same and execute said Lease to Cowee School Arts and Heritage Center on behalf of Macon County.

Adopted at the _____, 2026, Regular Meeting of the Macon County Board of Commissioners.

Josh Young, Chairman
Macon County Board of County Commissioners

ATTEST:

Warren Cabe, Ex Officio Clerk to the
Board

(Official Seal)

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

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

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

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26
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Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by “U.S. Auditing Standards – AICPA (Clarified),” referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

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

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

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

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance.

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

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

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.
16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.
17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.
18. Special provisions should be limited. Please list any special provisions in an attachment.
19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.
20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.
21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.
22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;
 - b) the status of the prior year audit findings;
 - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
 - d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

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

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

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

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEEES FOR AUDIT SERVICES

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

Financial statements were prepared by: Auditor Governmental Unit Third Party

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

Name:	Title and Unit / Company:	Email Address:
Lindsay Leopard	Finance Director, Macon County	lleopard@maconnc.org

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

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

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

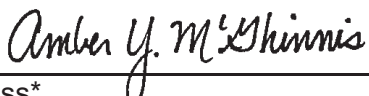
4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC,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

Primary Government Unit	Macon County, NC
Audit Fee (financial and compliance if applicable)	\$ 85,670 (includes single audit for up to 2 programs)
Fee per Major Program (if not included above)	\$ 4,000 per major program in excess of 2
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$ 13,550
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$ 115,220 (includes 6 major programs)

Discretely Presented Component Unit	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
TOTAL AMOUNT NOT TO EXCEED	\$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Martin Starnes & Associates, CPAs. P.A.	
Authorized Firm Representative (typed or printed)* Amber Y. McGhinnis	Signature* 
Date* 04/06/26	Email Address* amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Macon County, NC	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Josh Young, Chairman	Signature*
Date	Email Address* joshua.young@maconnc.org

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

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

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

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

Sum Obligated by This Transaction:	\$ 115,220 (includes 6 major programs)
Primary Governmental Unit Finance Officer* (typed or printed) Lindsay Leopard, Finance Director	Signature*
Date of Preaudit Certificate*	Email Address* lleopard@maconnc.org

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

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

DPCU – PREAUDIT CERTIFICATE

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

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

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)* N/A	Signature*
Date of Preaudit Certificate*	Email Address*

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

PRINT



Report on the Firm's System of Quality Control

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

We have reviewed the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. (the firm) in effect for the year ended December 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Martin Starnes & Associates, CPAs, P.A. in effect for the year ended December 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Martin Starnes & Associates, CPAs, P.A. has received a peer review rating of *pass*.

Dean Dorton Allen Ford, PLLC

Dean Dorton Allen Ford, PLLC

May 10, 2024

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: April 7, 2026

RE: Releases For March, 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.

Amount of Releases for March, 2026: \$ 1,173.96

NAME	BILL NUMBER	Release Reason	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
155408 COPE, DYLAN SCOTT	2024-301453	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 12:00:00 AM			
					G01 ADVL TAX	14,740.00	39.80
					F09 ADVL TAX	14,740.00	7.18
09 NANTAHALA		SOLD BOAT				Total Releases:	46.98
155408 COPE, DYLAN SCOTT	2025-301453	DY: PERSONAL PROPERTY CLERICAL ERROR	LAS	12/31/9999 12:00:00 AM			
					G01 ADVL TAX	14,740.00	39.80
					F09 ADVL TAX	14,740.00	7.18
09 NANTAHALA		SOLD BOAT				Total Releases:	46.98
22918 HIGHLANDS BIOLOGICAL STATION ET AL	2025-301550	DY:ORP:7540718597 CLERICAL ERROR	ZAD	12/31/9999 11:22:22 AM			
					L01 FFEEFEE	0.00	720.00
14 HIGHLANDS CITY		Clerical Error- Landfill fees should not have been applied				Total Releases:	720.00
136546 LIFE CHURCH FRANKLIN, INC.	2025-81463	DY:ORP:6595840726 CLERICAL ERROR	ZAD	12/31/9999 11:21:14 AM			
					L01 FFEEFEE	0.00	120.00
12 FRANKLIN CITY		Clerical Error- Landfill fee should not have been applied				Total Releases:	120.00
64764 SMITH, LINDA HOPKINS	2025-72046	DY:ORP:6583628686 CLERICAL ERROR	LAS	12/31/9999 8:15:48 AM			
					L01 FFEEFEE	0.00	240.00
01 FRANKLIN		DWELLINGS ARE INHABITABLE				Total Releases:	240.00
Total Taxes - Release:							1,173.96

COLLECTIONS MONTHLY TOTALS REPORT
Macon County - Year To Date March 2026 Tax Year 2025

Macon County
Advalorem Tax Collections Report
Year To Date March 2026 Tax Year 2025

TAX YEAR 2025 Month To Date March 2026 Tax Year 2025

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance
General Tax	1,503,148.77	1,824.55	-102.48	0.00	-12.95	1,504,857.89	-446,489.44	1,058,368.45
Fire Districts	277,988.31	351.30	-18.47	0.00	-3.22	278,317.92	-75,510.15	202,807.77
Landfill User Fee	247,531.34	0.00	-129.90	0.00	-0.78	247,400.66	-57,065.62	190,335.04
TOTAL:	2,028,668.42	2,175.85	-250.85	0.00	-16.95	2,030,576.47	-579,065.21	1,451,511.26

TAX YEAR 2025 Year To Date March 2026 Tax Year 2025

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 2025 As of 3/31/2026	Collection Percentage Tax Year 2024 As of 3/31/2025
General Tax	0.00	35,022,299.29	-23,214.33	0.00	-1091.91	34,997,993.05	-33,939,624.60	1,058,368.45	96.98%	95.91
Fire Districts	0.00	5,468,272.13	-4,279.24	0.00	-204.95	5,463,787.94	-5,260,980.17	202,807.77	96.29%	95.58
Landfill User Fee	0.00	3,390,120.00	-17,231.44	0.00	-19.62	3,372,868.94	-3,182,533.90	190,335.04	94.36%	93.50
TOTAL:	0.00	43,880,691.42	-44,725.01	0.00	-1316.48	43,834,649.93	-42,383,138.67	1,451,511.26	96.69%	95.68



Monday, March 30, 2026

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

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

Approval Status

COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Recreation Committee

Contact Information

Name Jason Heath Brooks

Preferred Name Jay Brooks

Physical Address 85 Pennington Drive
Franklin, North Carolina, 28734

Mailing Address 85 Pennington Drive
Franklin, North Carolina, 28734

Email jason.brooks7443@gmail.com

Mobile Phone Number (828) 421-6038

Preferred Number

Mobile Phone Number

Education

High School Name Smoky Mountain High School

Graduated

Yes

Year Graduated 1993

College Name Western Carolina University

Year Graduated 1998

Graduated Yes

Degree BS Education

Employment Status

Please provide your current employment status Full-Time

Employer Macon County Schools

Job Title Teacher / Coach

Address 100 Panther Drive
Franklin, North Carolina, 28734

Contact Person Blair King

Phone Number (828) 524-6467

Email blair.king@macon.k12.nc.us

Employment Date Sunday, August 1, 1999

Could you or your family be affected financially by decisions made by the board or commission for which you are applying? No

Why do you want to serve on this Authority, Board, Commission, or Committee ?

To help with any thing that the Rec Commission does to help better the situation for anyone interested in physical activity in our county

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

I have played sports, coached high school sports, and been a teacher in physiscal education for 27 years.

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying? Seth Adams

Are you registered to vote in the state of North Carolina Yes

Are you a full time resident of Macon County

Are you a Macon County property owner

If you are applying for the Nursing Home Adult Care Advisory Committee

References

Conflict of Interest Disclosure

Full Name of Spouse (if married) Amber Marie Brooks
Spouse's Place of Employment Macon County Schools
Spouse's Position/Title Administrative Assistant

Please list all entities of which you or your spouse are an officer, director, trustee, partner or employee, or have at least a five percent (5%) ownership interest, and describe your affiliation with such entity (if there are none, please state "none")

none

By submitting this Application for Appointment, I pledge that, if appointed, I agree by my signature below that all of the information above is complete and accurate to the best of my knowledge and I pledge to comply with the following ethics guidelines as fully set forth in the Code of Ethics.

I. Declaration of Policy

The proper operation of democratic government requires that public officials and employees be independent, impartial and responsible to the people; that governmental decisions and policy be made in proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government.

In recognition of these goals, a Code of Ethics for county officials was adopted. The purpose of this policy is to establish guidelines for ethical standards of conduct for all officials and to set forth actions that are compatible with the best interests of the County.

II. Applicability of Ethics Policy

The provisions of this policy shall apply to all elected and appointed county officials, members of County Boards and Committees appointed by the County Commissioners and other County employees.

III. Financial and Personal Disclosure

Any County official or employee who must officially consider any public matter involving his financial or personal interests or those of his immediate family, shall first publicly disclose the nature and extent of such interest and shall abstain from acting thereon unless provisions of state law require otherwise.

IV. Gifts and Favors

No official or employee shall knowingly accept any gift, whether in the form of money, thing, favor, loan or promise, when it could reasonably be inferred that the gift was intended to influence or reward an official action on his part. Gifts, meals, other favors of an incidental nature and of minor value (less than \$100), or legitimate political contributions shall not be included in this policy.

V. Appointment, Employment, or Contract Award of Relatives or Business Partners

Public officials of the appointing authority must disclose on the public record any person of their immediate family related by blood or marriage or business interest who is being considered for appointment, employment, or contract award by that authority.


I would like to be considered for appointment to serve, without compensation, on a county Authority, Board, Commission, or Committee and I hereby certify by signing that all of my Macon County property taxes are paid in full. I realize that, because I have volunteered, it in no way guarantees that I will be appointed to a Authority, Board, Commission, or Committee by the Macon County Board of Commissioners.

Upon appointment to a Board/Committe, the information contained herein becomes a matter of public record per North Carolina Statute 132-1

Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Monday, March 30, 2026



Sunday, March 22, 2026

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

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

Approval Status

COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Recreation Committee

Contact Information

Name

George William McClure, Jr

Preferred Name

George

Physical Address

266 Conley Ridge Trail
FRANKLIN, North Carolina, 28734-0760

Mailing Address

266 Conley Ridge Trail
FRANKLIN, North Carolina, 28734-0760

Email

gmclure@ua.edu

Mobile Phone Number

(205) 394-1419

Home Phone Number

(205) 394-1419

Preferred Number

Mobile Phone Number

Education

High School Name

Cross Keys High School (Atlanta)

Graduated Yes

Year Graduated 1969

College Name Brown University

Year Graduated 1973

Graduated Yes

Degree BA

Post Grad College Name University of Michigan

Graduated Yes

Year Graduated 1981

Degree PhD

Employment Status

Please provide your current employment status Retired

Employer The University of Alabama

Job Title Professor of History

Address Department of History, P.O. Box 870212
Tuscaloosa, Alabama, 35487

Contact Person Dan Riches

Email driches@ua.edu

Previous employment or experience
History Professor: University of Alabama (1986-2018)

Membership in professional, civic organization or government boards or commissions Chief Judge (head election official) of Smithbridge precinct for federal, state, and local elections (2024-present)

Community Service/Volunteer Activities Volunteer dog-walker, Macon County Animal Control (2018-2022)

Could you or your family be affected financially by decisions made by the board or commission for which you are applying?

No

Why do you want to serve on this Authority, Board, Commission, or Committee ?

We have a very active senior population in terms of recreational sports. There is a slot opening for a representative of that group on the Rec Committee, and I would like to be an advocate for senior sports.

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

President of the Franklin-based Blue Ridge Mountains Pickleball Club (175 members): 2022-present. I have organized Senior Games, charity, and interclub pickleball tournaments.

I'm a life-long racquet/paddle player: tennis (high school team), squash (30 years), badminton (competitive), racquetball, table tennis, and pickleball (local and state level).

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying?

At a meeting of Rec Committee

Are you registered to vote in the state of North Carolina

Yes

Are you a full time resident of Macon County

Yes

Are you a Macon County property owner

Yes

If you are applying for the Nursing Home Adult Care Advisory Committee

References

First Reference

William Mandler

Title

Treasurer

Organization

Otto Community Development Organization

Phone Number

(812) 552-8492

Email

bill.mandler@gmail.com

Relationship

pickleball acquaintance and neighbor

Second Reference

David Delaney

Title

Global Marketing Manager

Organization

Dupont

Phone Number	(321) 689-6704
Email	delaneyd@comcast.net
Relationship	Fellow board-member of Blue Ridge Mountains Pickleball Club
Third Reference	Barbara Wolfe
Title	Retired detective
Organization	Asheville Police Department
Phone Number	(828) 301-7624
Email	quickwolfe@aol.com
Relationship	Fellow Board Member of Blue Ridge Mountains Pickleball Club

Conflict of Interest Disclosure

Full Name of Spouse (if married)	Jennifer Zukowski McClure
Spouse's Place of Employment	University of Alabama
Spouse's Position/Title	Librarian

Please list all entities of which you or your spouse are an officer, director, trustee, partner or employee, or have at least a five percent (5%) ownership interest, and describe your affiliation with such entity (if there are none, please state "none")

None

By submitting this Application for Appointment, I pledge that, if appointed, I agree by my signature below that all of the information above is complete and accurate to the best of my knowledge and I pledge to comply with the following ethics guidelines as fully set forth in the Code of Ethics.

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V. Appointment, Employment, or Contract Award of Relatives or Business Partners

Public officials of the appointing authority must disclose on the public record any person of their immediate family related by blood or marriage or business interest who is being considered for appointment, employment, or contract award by that authority.


I would like to be considered for appointment to serve, without compensation, on a county Authority, Board, Commission, or Committee and I hereby certify by signing that all of my Macon County property taxes are paid in full. I realize that, because I have volunteered, it in no way guarantees that I will be appointed to a Authority, Board, Commission, or Committee by the Macon County Board of Commissioners.

Upon appointment to a Board/Committe, the information contained herein becomes a matter of public record per North Carolina Statute 132-1

Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Sunday, March 22, 2026



Monday, March 30, 2026

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

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

Approval Status

COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Recreation Committee

Contact Information

Name

Mikel Morgan

Preferred Name

Mikey Morgan

Physical Address

19292 Wayah Road
Topton, North Carolina, 28781

Mailing Address

19292 Wayah Road
Topton, North Carolina, 28781

Email

mikel.morgan@macon.k12.nc.us

Mobile Phone Number

(828) 557-8201

Preferred Number

Mobile Phone Number

Education

High School Name

Nantahala School

Graduated

Yes

Year Graduated 2012

College Name Western Carolina University

Year Graduated 2017

Graduated Yes

Degree Engineering Technology

Post Grad College Name Western Carolina University

Graduated No

Degree MAT STEM

Employment Status

Please provide your current employment status Full-Time

Employer Macon Count Schools

Job Title Secondary Math Teacher

Address 216 Winding Stairs Road
Topton, North Carolina, 28781

Contact Person Amanda Sutton

Phone Number (828) 321-4388

Email amanda.sutton@macon.k12.nc.us

Employment Date Tuesday, January 4, 2022

Professional Licenses held (if applicable) Teaching License

Previous employment or experience

RKK - Third party roadway inspector for the NCDOT

Lakes End Marina and Grill - Maintenance Manager

Membership in professional, civic organization or government boards or commissions Active member of the Nantahala Volunteer Fire and Rescue,

Community Service/Volunteer Activities 1 year term as Nantahala Community Club President. Volunteer at NVFR. Active member of Nantahala PTO.

Could you or your family be affected financially by decisions made by the board or commission for which you are applying?

No

Why do you want to serve on this Authority, Board, Commission, or Committee ?

I believe it is important for to be active and provide a voice for your community. Often people assume that Nantahala goes unheard but it is my opinion that we have do not say anything. I would like to be a person of the community that hears opinions and ideas in my community and share it with the commission to better serve our area.

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

I have experience in working on the NVFR board and Nantahala Community Club board as president.

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying?

Jacob Gribble and Seth Adams

Are you registered to vote in the state of North Carolina

Yes

Are you a full time resident of Macon County

Yes

Are you a Macon County property owner

Yes

If you are applying for the Nursing Home Adult Care Advisory Committee

References

First Reference

Joey Rowland

Title

Assistant Chief

Organization

Nantahala Volunteer Fire and Rescue

Phone Number

(828) 321-4749

Relationship

Assistant Chief

Second Reference

Jacob Gribble

Title

Macon County Maintenance

Organization

Macon County

Phone Number

(828) 421-7969

Relationship	Friend
Third Reference	Amanda Sutton
Title	Principal
Organization	Nantahala School
Phone Number	(828) 321-4388
Email	amand.sutton@macon.k12.nc.us
Relationship	Boss

Conflict of Interest Disclosure

Please list all entities of which you or your spouse are an officer, director, trustee, partner or employee, or have at least a five percent (5%) ownership interest, and describe your affiliation with such entity (if there are none, please state "none")

none

By submitting this Application for Appointment, I pledge that, if appointed, I agree by my signature below that all of the information above is complete and accurate to the best of my knowledge and I pledge to comply with the following ethics guidelines as fully set forth in the Code of Ethics.

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In recognition of these goals, a Code of Ethics for county officials was adopted. The purpose of this policy is to establish guidelines for ethical standards of conduct for all officials and to set forth actions that are compatible with the best interests of the County.

II. Applicability of Ethics Policy

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IV. Gifts and Favors

No official or employee shall knowingly accept any gift, whether in the form of money, thing, favor,

loan or promise, when it could reasonably be inferred that the gift was intended to influence or reward an official action on his part. Gifts, meals, other favors of an incidental nature and of minor value (less than \$100), or legitimate political contributions shall not be included in this policy.

V. Appointment, Employment, or Contract Award of Relatives or Business Partners

Public officials of the appointing authority must disclose on the public record any person of their immediate family related by blood or marriage or business interest who is being considered for appointment, employment, or contract award by that authority.


I would like to be considered for appointment to serve, without compensation, on a county Authority, Board, Commission, or Committee and I hereby certify by signing that all of my Macon County property taxes are paid in full. I realize that, because I have volunteered, it in no way guarantees that I will be appointed to a Authority, Board, Commission, or Committee by the Macon County Board of Commissioners.

Upon appointment to a Board/Committee, the information contained herein becomes a matter of public record per North Carolina Statute 132-1

Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Monday, March 30, 2026



Thursday, April 9, 2026

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

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

Approval Status

COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Recreation Committee

Contact Information

Name Timothy Crabtree

Preferred Name Tim

Physical Address 91 Hoffman Lane
Franklin, North Carolina, 28734

Mailing Address 91 Hoffman Lane
Franklin, North Carolina, 28734

Email timmycrab@hotmail.com

Mobile Phone Number (828) 371-2665

Preferred Number

Mobile Phone Number

Education

High School Name Franklin High School

Graduated

Yes

Year Graduated 2003

College Name Appalachian State University

Year Graduated 2007

Graduated Yes

Degree Recreation Management

Employment Status

Please provide your current employment status Self Employed

Employer Crabtree Family Enterprises

Job Title Owner

Address 2119 Lakeside Dr, Suitr B
Franklin, North Carolina, 28734

Contact Person Timothy Crabtree

Phone Number (828) 371-2665

Email persimmonpropertiesnc@gmail.com

Employment Date Monday, September 15, 2014

Membership in professional, civic organization or government boards or commissions Recreation Committee, Tourism development authority (Chair), tourism development committee, Special Olympics of Macon County board member

Could you or your family be affected financially by decisions made by the board or commission for which you are applying? No

Why do you want to serve on this Authority, Board, Commission, or Committee ?

I have a passion for recreation and for the betterment of Macon County.

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

Previous experience working at Macon County Parks and Recreation. Multiple years of event and recreation planning in private and public organization.

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying? Currently on board.

Are you registered to vote in the state of North Carolina

Are you a full time resident of Macon County

Are you a Macon County property owner

If you are applying for the Nursing Home Adult Care Advisory Committee

References

First Reference	Seth Adams
Title	Recreation Director
Organization	Macon County Parks & Recreation
Phone Number	(828) 349-2090
Email	sadams@maconnc.org
Relationship	Former employer

Conflict of Interest Disclosure

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I would like to be considered for appointment to serve, without compensation, on a county Authority, Board, Commission, or Committee and I hereby certify by signing that all of my Macon County property taxes are paid in full. I realize that, because I have volunteered, it in no way guarantees that I will be appointed to a Authority, Board, Commission, or Committee by the Macon County Board of Commissioners.

Upon appointment to a Board/Committee, the information contained herein becomes a matter of public record per North Carolina Statute 132-1

Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Thursday, April 9, 2026



Thursday, March 12, 2026

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

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

Approval Status

COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Economic Development Commission

Contact Information

Name	Jim Breedlove
Preferred Name	Jim
Physical Address	380 Country Walk Franklin, North Carolina, 28734
Mailing Address	380 Country Walk Franklin, North Carolina, 28734
Email	jkbreedlove57@gmail.com
Work Phone Number	(828) 371-1582
Mobile Phone Number	(828) 371-1582
Home Phone Number	(828) 371-1582
Preferred Number	Mobile Phone Number

Education

High School Name Franklin High School

Graduated Yes

Year Graduated 1975

College Name UNC Chapel Hill

Year Graduated 1979

Graduated Yes

Degree Business Administration

Post Grad College Name Western Carolina

Graduated Yes

Year Graduated 1986

Degree MBA

Employment Status

Please provide your current employment status Retired

Previous employment or experience
45 Years Banking experience

Membership in professional, civic organization or government boards or commissions Macon County Board of Education

Could you or your family be affected financially by decisions made by the board or commission for which you are applying? No

Are you registered to vote in the state of North Carolina Yes

Are you a full time resident of Macon County Yes

Are you a Macon County property owner Yes

If you are applying for the Nursing Home Adult Care Advisory Committee

References

First Reference	Tommy Jenkins
Title	Previous County EDC DirectorFriend
Relationship	Friend
Second Reference	Josh Lynch
Title	Superintendent Macon County Schools

Conflict of Interest Disclosure

Full Name of Spouse (if married) Katherine Breedlove

Spouse's Place of Employment Retired

By submitting this Application for Appointment, I pledge that, if appointed, I agree by my signature below that all of the information above is complete and accurate to the best of my knowledge and I pledge to comply with the following ethics guidelines as fully set forth in the Code of Ethics.

I. Declaration of Policy

The proper operation of democratic government requires that public officials and employees be independent, impartial and responsible to the people; that governmental decisions and policy be made in proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government.

In recognition of these goals, a Code of Ethics for county officials was adopted. The purpose of this policy is to establish guidelines for ethical standards of conduct for all officials and to set forth actions that are compatible with the best interests of the County.

II. Applicability of Ethics Policy

The provisions of this policy shall apply to all elected and appointed county officials, members of County Boards and Committees appointed by the County Commissioners and other County employees.

III. Financial and Personal Disclosure

Any County official or employee who must officially consider any public matter involving his financial or personal interests or those of his immediate family, shall first publicly disclose the nature and extent of such interest and shall abstain from acting thereon unless provisions of state law require otherwise.

IV. Gifts and Favors

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Public officials of the appointing authority must disclose on the public record any person of their immediate family related by blood or marriage or business interest who is being considered for appointment, employment, or contract award by that authority.


I would like to be considered for appointment to serve, without compensation, on a county Authority, Board, Commission, or Committee and I hereby certify by signing that all of my Macon County property taxes are paid in full. I realize that, because I have volunteered, it in no way guarantees that I will be appointed to a Authority, Board, Commission, or Committee by the Macon County Board of Commissioners.

Upon appointment to a Board/Committe, the information contained herein becomes a matter of public record per North Carolina Statute 132-1

Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Thursday, March 12, 2026



Thursday, March 19, 2026

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

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COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Economic Development Commission

Contact Information

Name Ms. Yvonne Cano

Preferred Name Yvonne

Physical Address 2304 RABBIT CREEK RD
FRANKLIN, North Carolina, 28734

Mailing Address 2304 RABBIT CREEK RD
FRANKLIN, North Carolina, 28734

Email yvonne.cano@commerce.nc.gov

Work Phone Number (828) 332-6062

Mobile Phone Number (615) 969-0264

Preferred Number Work Phone Number

Education

High School Name Tullahoma HS

Graduated Yes

Year Graduated 1985

College Name Memphis State University

Year Graduated 1991

Graduated Yes

Degree Bachelor of Science

Post Grad College Name Middle TN State University

Graduated No

Degree Coursework towards MBA

Employment Status

Please provide your current employment status Full-Time

Employer NC Division of Workforce Solutions

Job Title Senior Career Advisor

Address 5 West Main St, 23 Macon Ave.
FRANKLIN, North Carolina, 28734

Contact Person Yvonne Cano

Phone Number (828) 332-6062

Email yvonne.cano@commerce.nc.gov

Employment Date Sunday, September 14, 2014

Previous employment or experience

30 years recruiting, business development and career coaching and counseling experience.

Membership in professional, civic organization or government boards or commissions Macon Cty Schools Advisory Board member, LBJ Job Corps Business Advisory Council, Chamber member

Community Service/Volunteer Activities Active member of Smky Mtn Center for the Performing Arts, Active in my church, volunteered in past with Veterans Stand Down.

Could you or your family be affected financially by decisions made by the board or commission for which you are applying?

Why do you want to serve on this Authority, Board, Commission, or Committee ?

I love Macon County and I love serving our neighbors, especially those who want to earn a decent living. I believe if one wants to work, I'll do what's in my power to help make that happen.

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

I'm a very strong communicator and have strong working relationships with many businesses and non-profits. I'm well versed in getting new businesses working with NCWORKS.

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying?

Are you registered to vote in the state of North Carolina

Are you a full time resident of Macon County

Are you a Macon County property owner

If you are applying for the Nursing Home Adult Care Advisory Committee

References

Conflict of Interest Disclosure

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I would like to be considered for appointment to serve, without compensation, on a county Authority, Board, Commission, or Committee and I hereby certify by signing that all of my Macon County property taxes are paid in full. I realize that, because I have volunteered, it in no way guarantees that I will be appointed to a Authority, Board, Commission, or Committee by the Macon County Board of Commissioners.

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Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Thursday, March 19, 2026



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

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Approval Status

COMPLETED

If you have any questions, please contact the Office of the Deputy Clerk to the Board at 828-349-2020

Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Economic Development Commission

Contact Information

Name Steven Lee Grissim

Preferred Name Steve

Physical Address 250 Buttercup Ridge
Franklin, North Carolina, 28734

Mailing Address 250 Buttercup Ridge
Franklin, North Carolina, 28734

Email steve@altusnow.com

Work Phone Number (615) 394-7607

Mobile Phone Number (615) 394-7607

Home Phone Number (615) 394-7607

Preferred Number Mobile Phone Number

Education

High School Name David Lipscomb

Graduated Yes

Year Graduated 1982

College Name Harding University

Year Graduated 1986

Graduated Yes

Degree BBA

Employment Status

Please provide your current employment status Full-Time

Employer Altus Solutions Inc

Job Title Director of Strategic Partnerships

Address 250 Buttercup Ridge
Franklin, North Carolina, 28734

Contact Person Steve Grissim

Phone Number (615) 394-7607

Email steve@altusnow.com

Employment Date Sunday, January 1, 2023

Previous employment or experience

I am also the Developer of River Green Condominium Development. I also owned a marketing production Company, Impak of TN, for 20 years.

Membership in professional, civic organization or government boards or commissions Rotary Franklin Noon, Macon County Health and Human Services Board

Community Service/Volunteer Activities CareNet, Rotary community service projects

Could you or your family be affected financially by decisions made by the board or commission for which you are applying? No

Why do you want to serve on this Authority, Board, Commission, or Committee ?

I would like to see Macon County grow strategically and provide a lifestyle for all to flourish. One of my

greatest skills is being a connector of people and I know my strengths would benefit this board.

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

Networking and the ability to see the goal and have the strengths to be able to attain said goal by working from our goal and not to our goal by using time as a tool.

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying?

John Shark asked me to apply and I have tried to attend meetings only to find they were cancelled. This has been an interesting of mine since moving to Franklin full time three years ago.

Are you registered to vote in the state of North Carolina

Yes

Are you a full time resident of Macon County

Yes

Are you a Macon County property owner

Yes

If you are applying for the Nursing Home Adult Care Advisory Committee

References

Conflict of Interest Disclosure

Please list all entities of which you or your spouse are an officer, director, trustee, partner or employee, or have at least a five percent (5%) ownership interest, and describe your affiliation with such entity (if there are none, please state "none")

NC

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Signature



Approval Activity History

Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeeze r@maconnc.org,wcabe@maco nnc.org	Wednesday, March 11, 2026



Tuesday, March 31, 2026

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

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COMPLETED

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Name of Authority, Board, Commission, or Committee for which you are applying to serve on

Economic Development Commission

Contact Information

Name Daryl Griswold

Preferred Name Daryl

Physical Address 250 Harris Drive
Highlands, North Carolina, 28741

Mailing Address PO Box 1866
Highlands, North Carolina, 28741

Email dgris76@gmail.com

Work Phone Number (404) 822-3407

Mobile Phone Number (404) 822-3407

Preferred Number Mobile Phone Number

Education

High School Name Headland High School

Graduated Yes

Year Graduated 1976

College Name Auburn University

Year Graduated 1980

Graduated Yes

Degree BS Business Administration (Economics)

Post Grad College Name Mercer University

Graduated Yes

Year Graduated 1983

Degree Juris Doctorate (Law)

Employment Status

Please provide your current employment status Part-Time

Employer Lazega & Johanson LLC

Job Title Of Counsel

Address 1510 Ellsworth Industrial Blvd, Building Two, Suite 20
Atlanta, Georgia, 30318

Contact Person Jay Lazega

Phone Number (303) 350-1192

Email JayL@ljlaw.com

Employment Date Sunday, July 1, 2018

Professional Licenses held (if applicable) Member, State Bar of Georgia

Previous employment or experience

Board of Regents, University System of Georgia 2005-2018 (Asst Vice Chancellor of Legal Affairs, Asst Secretary); In House Counsel 1996-2004 (Centennial HealthCare, Waste Management); Private Law Practice 1983-1996

Membership in professional, civic organization or government boards or commissions State Bar of Georgia

Community Service/Volunteer Activities

Treasurer-The Literacy & Learning Center; Finance Committee-Highlands Chamber of Commerce

Could you or your family be affected financially by decisions made by the board or commission for which you are applying?

No

Why do you want to serve on this Authority, Board, Commission, or Committee ?

I have a heart and desire for service to my community. I have skill sets and experience through a combination of education, training and background that would help me add value to, and be a strong and productive member of, the Macon County Economic Development Commission. I have desire to see our community continue to prosper while maintaining its history and culture.

Please list any special skills, interest or qualifications which you feel would be an asset to said board or commission

I have experience in governmental affairs while with the Board of Regents of the University System of Georgia. My experience while in house counsel with various corporations was in regulated industries. I have a strong financial background and majored in Economics in college.

How did you learn of the opening on the Authority, Board, Commission, or Committee for which you are applying?

From the Highlands Chamber of Commerce

Are you registered to vote in the state of North Carolina

Yes

Are you a full time resident of Macon County

Yes

Are you a Macon County property owner

Yes

If you are applying for the Nursing Home Adult Care Advisory Committee

References

First Reference

Cal Isaacs

Title

Director of HR, Compliance Officer

Organization

Highlands-Cashier Hospital

Phone Number

(404) 290-9759

Email

McAllister.Isaccs@hcahealthcare.com

Relationship

Serve on nonprofit board with Mr. Isaacs

Second Reference

Pat Gleeson

Title	Broker
Organization	Christie's International Real Estate, Highlands, NC
Phone Number	(828) 782-0472
Email	patrickgleeson4@gmail.com
Relationship	Friend
Third Reference	Larry Powell
Title	Trustee
Organization	Maclellan Foundation
Phone Number	(404) 771-0601
Email	lpowell@pfellc.com
Relationship	Friend

Conflict of Interest Disclosure

Full Name of Spouse (if married)	Betsy Griswold
Spouse's Place of Employment	IHG
Spouse's Position/Title	Corporate Counsel

Please list all entities of which you or your spouse are an officer, director, trustee, partner or employee, or have at least a five percent (5%) ownership interest, and describe your affiliation with such entity (if there are none, please state "none")

None

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Actor	Actions	Date
 Notification	Email sent. (Email) nparrott@maconnc.org,tkeez r@maconnc.org,wcabe@maco nnc.org	Tuesday, March 31, 2026