

Macon County



MACON COUNTY BOARD OF COMMISSIONERS

SEPTEMBER 12, 2023

6 P.M.

AGENDA

1. Call to order and welcome by Chairman Higdon
2. Announcements
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s) – **6 p.m.**
 - (A) 5311 Administration Grant application to provide assistance to support public transportation in areas with populations of less than 50,000 – Transit Director Darlene Asher
 - (B) 5310 Operating Grant application to improve mobility for seniors and individuals with disabilities by removing barriers in transportation services – Transit Director Darlene Asher
 - (C) Capital Grant application for the replacement of capital items at Macon County Transit – Transit Director Darlene Asher

NOTE: The board may choose to act on one or both of these matters immediately following the close of the respective public hearing.
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - (A) Macon County Data Card and the 2023 Child Health Report Card – NC Child Director of Community Engagement Kelvin Stallings

9. Old Business

- (A) Continued discussion on fire department contracts presented at the August 8, 2023 regular meeting – Emergency Management Director Warren Cabe
- (B) Franklin High School (FHS) Main Campus Construction Documents – County Manager Derek Roland
- (C) Request for authorization of Request for Qualifications (RFQ) for Furniture for Franklin High School (FHS) – County Manager Derek Roland
- (D) Discussion and Approval of the Lease Between Macon County and the Macon County Board of Education for the Higdon Property – County Manager Derek Roland
- (E) Discussion Regarding the Parks and Recreation Design – McGill and Associates Project Planner James Ford
- (F) Follow-Up Discussion Regarding Changes to MOU Between Macon County Board of Commissioners, Cooperative Extension Services, NC State, and NC A&T State University – County Manager Derek Roland
- (G) Discussion and Approval of the Network Design and Build Agreement for Broadband Services in Nantahala – Broadband Committee Representative Jeff Lee

10. New Business

- (A) Resolution Declaring September as Preparedness Month
County Manager Derek Roland
- (B) Consideration and Approval of Grant Funded Positions Addendum to the County Personnel Policy – HR and Safety Director Tammy Keezer
- (C) Consideration and Approval of Resolution Providing for Electronic Listing and Extending the Time for Filing Electronic Listings of Personal Property for Property Tax Reports – Tax Administrator Abby Braswell

11. Consent Agenda – Attachment #12

All items below are considered routine and will be enacted by one motion. No separate discussion will be held except on request of a member of the Board of Commissioners.

- (A) Minutes of the August 8, 2023 regular meeting
- (B) Budget Amendments #35-42
- (C) Settlement report for FY 2022 taxes
- (D) Tax releases for the month of July in the amount of \$49,457.42
- (E) Monthly ad valorem tax collection report – no action necessary

12. Appointments - None

13. Closed session as allowed under NCGS

14. Adjourn/Recess

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – PUBLIC HEARINGS

MEETING DATE: SEPTEMBER 12, 2023

We have three public hearings for Macon County Transit on the agenda, as follows:

The first involves the 5311 Federal formula grant for rural areas to provide assistance to support public transportation in areas with populations of less than 50,000. This grant supports the Administrative portion of the Transit budget, pays for three position salaries and benefits, drug and alcohol testing office supplies, training, advertising, and more. Macon County's funding amount is \$230,232. This is an 85/05/10 grant. This means the Federal share is 85 percent, the State share is 5 percent, and the county share is 10 percent. The county's share amount is \$23,024. A copy of the notice of public hearing will be included in the packet and it was published in the August 30, 2023 edition of *The Franklin Press*. Macon County Transit Director Darlene Asher will be at the meeting to answer any questions. She is requesting a vote to approve the grant following the public hearing.

The second public hearing involves the 5310 Operating grant which is used to improve mobility for seniors and individuals with disabilities by removing barriers to transportation services. In FY23 Macon County Transit did 11,160 trips under this funding. Macon County Transit is asking for \$235,000 in funding from this grant which includes a 50/50 match less fares. The County share will be met by using the EDTAP portion of the ROAP funds and Contract revenues from agencies billed, so zero county funds will be used as a match. A copy of that notice is also included, and it also appeared in the August 30, 2023 edition of *The Franklin Press*. Macon County Transit Director Darlene Asher will be at the meeting to answer any questions. She is requesting a vote to approve the grant following the public hearing.

The third and final public hearing involves the Capital grant which allows rural systems the opportunity to apply for funding for capital projects. This grant comes with a schedule for the replacement of capital items. For fiscal year 2025 Macon County Transit is asking for the replacement of one minivan, one high-top van, and one 2022 Cutaway. In following the replacement schedule, all three of these vehicles had 100,000 miles or more on June 30, 2023. The minivan will be replaced with a high-top van. This will allow more seating and another lift-equipped vehicle in our fleet. Along with lettering, and propane conversion kits, Macon County Transit is also asking for a replacement scanner that is over seven years old, and six new radios for vans. The radios in the current vans are ten or more years old and should have been replaced at six years. The total for this grant is \$388,194. This is an 80/20 grant with the county's share of \$77,369. A copy of that notice is also included, and it also appeared in the August 30, 2023 edition of *The Franklin Press*. Macon County Transit Director Darlene Asher will be at the meeting to answer any questions. She is requesting a vote to approve the grant following the public hearing.

UNIFIED GRANT APPLICATION

PUBLIC HEARING NOTICE

Section 5311 (ADTAP), 5310, 5339, 5307 and applicable State funding, or combination thereof.

This is to inform the public that a public hearing will be held on the proposed 5311, 5310 and 5311 Combined Capital Community Transportation Program Application to be submitted to the North Carolina Department of Transportation no later than October 6th, 2023. The public hearing will be held on September 12th, 2023 at 6 PM before the Macon County Board of Commissioners.

Those interested in attending the public hearing and needing either auxiliary aids or services under the Americans with Disabilities Act (ADA) or a language translator should contact Darlene Asher, Transit Director on or before September 12th, 2023, at telephone number 828-349-2222 or via email at dasher@maconnc.org.

The Community Transportation Program provides assistance to coordinate existing transportation programs operating in Macon County as well as provides transportation options and services for the communities within this service area. These services are currently provided using Light Transit Vehicles, Lift-equipped vans, and Mini Vans. Services are rendered by Macon County Transit.

The total estimated amount requested for the period July 1, 2024 through June 30, 2025.

NOTE: Local share amount is subject to State funding availability.

<u>Project</u>	<u>Total Amount</u>	<u>Local Share</u>
Administrative	\$ 230,232	\$ 34,535 (15%)
Operating (5311)	\$	\$ (50%)
Capital (Vehicles & Other)	\$ 388,194	\$ 77,639 (20%)
5310 Operating	\$ 200,000	\$ 100,000 (50%)
Other _____	\$	\$ (%)
TOTAL PROJECT	\$ 818,426	\$ 212,174

Total Funding Request

Total Local Share

This application may be inspected at Macon County Transit, 36 Pannell Lane, Franklin, NC 28734 from 8:00 AM – 5:00 PM M-F. Written comments should be directed to Darlene Asher, Transit Director before September 11, 2023.

End of Notice

Note: AN ORIGINAL COPY of the published Public Hearing Notice must be attached to a signed Affidavit of Publication. **Both the Public Hearing Notice and the Affidavit of Publication** must be submitted with the grant application.

UNIFIED GRANT APPLICATION

PUBLIC HEARING RECORD

Important – A public hearing MUST be conducted whether or not requested by the Public.

Section 5311 (including ADTAP), 5310, 5339, 5307 and applicable State funding, or combination thereof.

APPLICANT: Macon County

DATE: 09/12/2023

PLACE: Commissioners Board Room, Macon County Court House

TIME: 6:00 PM

How many BOARD MEMBERS attended the public hearing? _____

How many members of the PUBLIC attended the public hearing? _____

Public Attendance Surveys

(Attached)

(Offered at Public Hearing but none completed)

I, the undersigned, representing Macon County do hereby certify to the North Carolina Department of Transportation, that a Public Hearing was held as indicated above and

During the Public Hearing

(NO public comments)

(Public Comments were made and meeting minutes will be submitted after board approval)

The estimated date for board approval of meeting minutes is: _____

Signature or Clerk to the Board

Printed Name and Title

Date

Affix Seal Here

UNIFIED GRANT APPLICATION

FY 2025 LOCAL SHARE CERTIFICATION FOR FUNDING

Macon County
(Legal Name of Applicant)

Requested Funding Amounts

<u>Project</u>	<u>Total Amount</u>	<u>Local Share**</u>
5311 Administrative	\$ <u>230,232</u>	\$ <u>34,535</u> (15%)
5310 Operating (No State Match)	\$ <u>200,000</u>	\$ <u>100,000</u> (50%)
Combined Capital	\$ <u>388,194</u>	\$ <u>77,639</u> (20%)
Funding programs covered are 5311, 5310, 5339 Bus and Bus Facilities, 5307 (Small fixed route, regional, and consolidated urban-rural systems)		
TOTAL	\$ <u>818,426</u>	\$ <u>212,174</u>
	Total Funding Requests	Total Local Share

****NOTE: Applicants should be prepared for the entire Local Share amount in the event State funding is not available.**

The Local Share is available from the following sources:

<u>Source of Funds</u>	<u>Apply to Grant</u>	<u>Amount</u>
<u>HCCBG, EDTAP funds, Medicaid</u>	<u>5310</u>	\$ 100,000
<u>General Fund</u>	<u>5311</u>	\$ <u>34,535</u>
<u>General Fund</u>	<u>Combined Capital</u>	\$ <u>77,639</u>
TOTAL		\$ <u>212,174</u>

**** Fare box revenue is not an applicable source for local share funding**

I, the undersigned representing Macon County do hereby certify to the North Carolina Department of Transportation, that the required local funds for the FY2025 Community Transportation Program and 5307 Governors Apportionment will be available as of July 1, 2024, which has a period of performance of July 1, 2024 – June 30, 2025.

Signature of Authorized Official

Derek C. Roland, County Manager

Type Name and Title of Authorized Official

Date

PUBLIC TRANSPORTATION PROGRAM RESOLUTION

FY 2025 RESOLUTION

Section 5311 (including ADTAP), 5310, 5339, 5307 and applicable State funding, or combination thereof.

Applicant seeking permission to apply for Public Transportation Program funding, enter into agreement with the North Carolina Department of Transportation, provide the necessary assurances and the required local match.

A motion was made by (*Board Member's Name*) _____ and seconded by (*Board Member's Name or N/A, if not required*) _____ for the adoption of the following resolution, and upon being put to a vote was duly adopted.

WHEREAS, Article 2B of Chapter 136 of the North Carolina General Statutes and the Governor of North Carolina have designated the North Carolina Department of Transportation (NCDOT) as the agency responsible for administering federal and state public transportation funds; and

WHEREAS, the North Carolina Department of Transportation will apply for a grant from the US Department of Transportation, Federal Transit Administration and receives funds from the North Carolina General Assembly to provide assistance for rural public transportation projects; and

WHEREAS, the purpose of these transportation funds is to provide grant monies to local agencies for the provision of rural, small urban, and urban public transportation services consistent with the policy requirements of each funding source for planning, community and agency involvement, service design, service alternatives, training and conference participation, reporting and other requirements (drug and alcohol testing policy and program, disadvantaged business enterprise program, and fully allocated costs analysis); and

WHEREAS, the funds applied for may be Administrative, Operating, Planning, or Capital funds and will have different percentages of federal, state, and local funds.

WHEREAS, non-Community Transportation applicants may apply for funding for "purchase-of-service" projects under the Capital Purchase of Service budget, Section 5310 program.

WHEREAS, (*Legal Name of Applicant*) Macon County, North Carolina hereby assures and certifies that it will provide the required local matching funds; that its staff has the technical capacity to implement and manage the project(s), prepare required reports, obtain required training, attend meetings and conferences; and agrees to comply with the federal and state statutes, regulations, executive orders, Section 5333 (b) Warranty, and all administrative requirements related to the applications made to and grants

UNIFIED GRANT APPLICATION

received from the Federal Transit Administration, as well as the provisions of Section 1001 of Title 18, U. S. C.

WHEREAS, the applicant has or will provide all annual certifications and assurances to the State of North Carolina required for the project;

NOW, THEREFORE, be it resolved that the (Authorized Official's Title)* County Manager of (Name of Applicant's Governing Body) Macon County, North Carolina is hereby authorized to submit grant application (s) for federal and state funding in response to NCDOT's calls for projects, make the necessary assurances and certifications and be empowered to enter into an agreement with the NCDOT to provide rural, small urban, and urban public transportation services.

I (Certifying Official's Name)* Tammy Keezer (Certifying Official's Title) HR and Safety Director/Deputy Clerk to the Board do hereby certify that the above is a true and correct copy of an excerpt from the minutes of a meeting of the (Name of Applicant's Governing Board) Macon County Board of Commissioners duly held on the 12th day of September, 2023.

Signature of Certifying Official

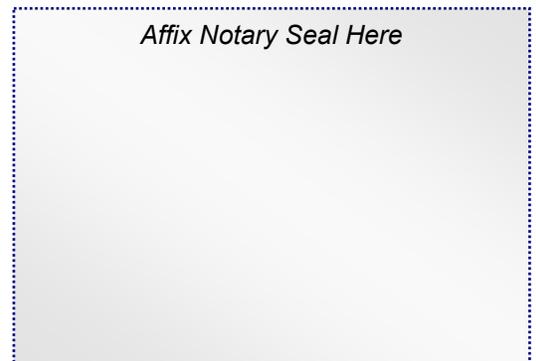
***Note that the authorized official, certifying official, and notary public should be three separate individuals.**

Seal Subscribed and sworn to me
(date) _____

*Notary Public **

Printed Name and Address

My commission expires
(date) _____



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MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – REPORTS/PRESENTATIONS

MEETING DATE: SEPTEMBER 12, 2023

9A. Kelvin Stallings, the Director of Community Engagement with NC Child, has requested time on the agenda to inform the board about the Macon County Data Card, and the 2023 Child Health Report Card. A copy of the material he will reference during his presentation is included in your packet.

Macon COUNTY

2023 NC DATA CARD

NORTH CAROLINA

Child population: 2,257,006
 Percent under age five: 21%
 Number of live births: 1,120,501

MACON

Child population: 8145
 Percent under age six: 23%
 Number of live births: 311



Women who receive
early prenatal care:

79.1%

2021

76.9% 2020

Babies born at
a low birthweight:

9.6%

2021

10.3% 2020

Babies born
pre-term:

14%

2021

10.6% 2020



Children living in
poor or low-income homes:

52.2%

2021

49.4% 2016-2020

Children in households
that are food insecure:

14.8%

2021

20.2% 2019

Median family
income:

\$48,169

2021

\$45,703 2016-2020



Delinquency rate per
1,000 youth ages 6-15:

21.5

2021

6.9 2020

Children assessed for
abuse or neglect per 1,000:

61.2

2021

53.5 2020

Teen births per
1,000 girls ages 15-17:

-

2021

2021



3rd grade students
scoring proficient in reading:

49.4%

2021-2022

47.9% 2020-2021

High school students
graduating on time*:

95.0%

2021-2022

81.7 2020 - 2021

Residents with bachelor's
degree or higher:

24.0%

2021

22.5% 2020



Children without
health insurance:

11.7%

2021

9.9% 2020

Infant mortality per
1,000 live births:

-

2021

2020

NC Pathways to
Grade-Level Reading
Measures of Success.
Learn more at:
buildthefoundation.org/pathways



*Percentage is not reported if it is greater than 95% or less than 5%

For complete data notes and sources, visit ncchild.org
 Contact Luna Homsy at luna@ncchild.org with any questions.

NC Child
 The Voice for North Carolina's Children



NC Child
The Voice for North Carolina's Children



2023

NORTH CAROLINA Child Health REPORT CARD



Focus On:
**YOUTH MENTAL
HEALTH**



Secure Homes & Neighborhoods

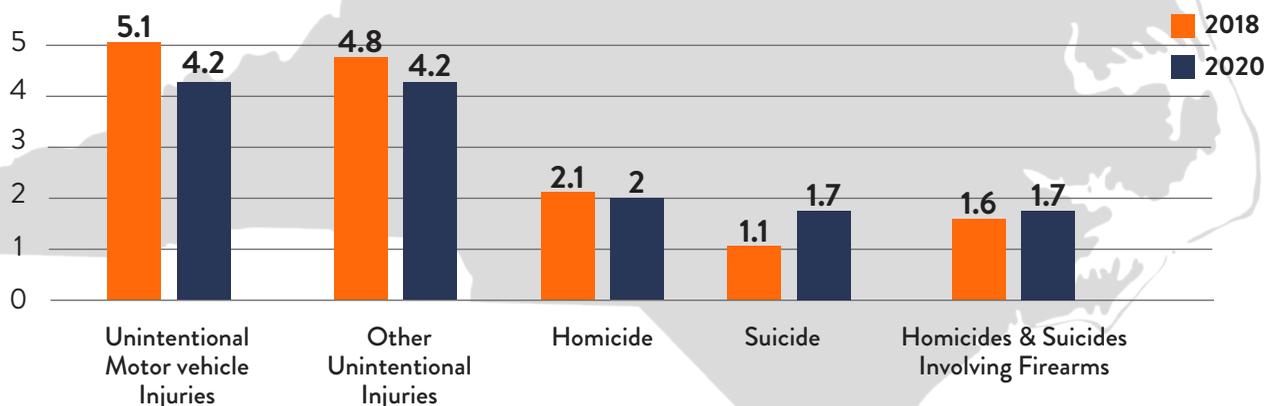
40%
of children live in
poor or low-income
households

The environment in which children live, learn, and play has a huge influence on their health. Two out of five children live in poor or low-income homes, and 8% of North Carolina's children live in high-poverty neighborhoods. This is a small but marked improvement since the last report card: from 2018 to 2021, 9% fewer children lived in poor or low-income homes.

Families living on very low incomes have a harder time paying for their basic needs, and children often miss out on enrichment such as sports, camps, and after-school programs. In many low-income communities, there is less safe housing and healthy food, and there are fewer safe public parks available for play and exercise — all factors that increase the risk of poorer health outcomes. Public infrastructure like affordable housing, public transit, parks, and clean water are effective tools for improving children's health outcomes.

GRADE	INDICATOR	DATA YEARS	CURRENT	BASE	% CHANGE	AFRICAN AMERICAN or BLACK	AMERICAN INDIAN	ASIAN	HISPANIC or LATINX	OTHER	WHITE
F	Housing & Economic Security										
	Children who live in high-poverty neighborhoods	2016-2020, 2014-2018	8.0%	9.0%	-11.1%	16.0%	26.0%	4.0%	12.0%	8.0%	3.0%
	Children who live in poor or low-income households (<200% FPL)	2021, 2018	40.0%	44.0%	-9.09%	57.0%		23.0%	61.0%	45.0%	27.0%
B	Environmental Health										
	Children who have an asthma diagnosis	2020-2021, 2018-2019	8.7%	11.0%	-20.91%	16.5%		2.4%	6.1%	9.7%	6.1%
D	Child Abuse and Neglect										
	Children who are assessed for child abuse or neglect	July 2021 - July 2022, July 2018 - July 2019	4.5%	5.7%	-21.6%						
	Children who exit to a permanent living situation within 24 months	2020-2021, 2018-2019	59.7%	60.8%	-1.8%	57.9%	67.2%			59.4%	61.5%

North Carolina Resident Child (Ages 0-17) Death Rates by Type of Death per 100,000



Access to Care

Health care coverage is essential to the health of an entire family. Parents' coverage increases the likelihood of a child having coverage and receiving essential preventive care. The Families First Coronavirus Response Act (FFCRA) of 2020 required states to keep people continuously enrolled in Medicaid in exchange for enhanced federal matching funds through the end of the COVID-19 public health emergency (PHE). As a result, we saw significant improvements in health care coverage. The number of North Carolina parents without health insurance decreased from 15% in 2019 to 13.9% in 2021. The COVID-19 pandemic did affect preventive care as people avoided public spaces such as medical clinics; particularly the number of children who received well-child checks and age-appropriate immunizations. In 2020, 52.9% children with Medicaid received a well-child checkup in the past year, compared to 57.6% in 2018.

GRADE	INDICATOR	DATA YEARS	CURRENT	BASE	% CHANGE	AFRICAN AMERICAN or BLACK	AMERICAN INDIAN	ASIAN	HISPANIC or LATINX	OTHER	WHITE
 C	Oral Health Kindergarten students with untreated tooth decay	2020-2021, 2018-2019	16.0%	15.7%	1.9%						
F	School Health School nurse ratio	2019-2020, 2018-2019	1:1,007	1:1,021	-1.4%						
	School counselor ratio	2021-2022, 2018-2019	1:316	1:354	12.0%						
B	Health Services Utilizations and Immunization Children with Medicaid who received a well-child checkup in the past year	2020, 2018	52.9%	57.6%	-8.2%						
	Children ages 19-35 months with appropriate immunizations	2021, 2019	79.5%	80.0%	-0.6%						
	Adolescents ages 13-17 who have received 1 or more HPV vaccinations	2021, 2019	85.0%	71.3%	19.2%	68.5%			75.8%	66.6%	58.9%
A	Insurance Coverage Percent of children with health insurance coverage	2021, 2019	94.5%	94.2%	0.3%	96.1%	93.7%	94.7%	86.7%	83.3%	95.6%
	Parents without health insurance coverage	2021, 2019	13.9%	15.1%	-7.9%	13.4%	19.1%	7.1%	50.0%	13.2%	9.3%

Healthy Births

Public health emergency funding contributed to increased health coverage nationwide. While access to prenatal care can improve infant health outcomes, most recent data demonstrate that short-term increased access may not translate into sustained improvements in birth outcomes at the population level. In North Carolina, birth outcomes have remained relatively static, and unacceptable racial disparities persist. Three times more African American babies die before their first birthday than white babies.

While North Carolina's teen birth rate is declining, it remains markedly higher than the national average, at 22.9 births for every 1,000 teen girls (the national rate is 17.4 births). Teen births are linked to long-term challenges for families, including reduced educational attainment and household income. Investment in preventing teen pregnancy can improve the long-term health and financial outlook for young parents and their children.

GRADE	INDICATOR	DATA YEARS	CURRENT	BASE	% CHANGE	AFRICAN AMERICAN or BLACK	AMERICAN INDIAN	ASIAN	HISPANIC or LATINX	OTHER	WHITE
 C	Breastfeeding Newborns who are breastfed exclusively for at least 6 months	2019, 2017	22.1%	23.3%	-5.2%						
B	Preconception and Maternal Health and Support Women ages 18-44 with health insurance coverage	2021, 2018	86.9%	79.9%	8.8%	94.5%	75.2%		52.1%	88.4%	93.6%
	Women who receive early prenatal care	2020, 2019	73.1%	67.5%	8.3%	66.1%	69.1%		62.9%	72.4%	79.8%
F	Birth Outcomes Infant mortality rate per 1,000 live births	2020, 2019	6.9	6.8	1.5%	12.8	3.3		5.8	4.2	4.8
	Babies who are born before 37 weeks of pregnancy	2020, 2019	10.8%	10.7%	0.9%	14.6%	11.1%		9.6%	8.7%	9.6%
 C	Teen Births Rate of births to teen girls ages 15-19 per 1,000	2020, 2019	22.9	24	-4.6%	33.9	35.0		39.5	8.2	13.7

Health Risk Factors



Education creates many opportunities for better health, including higher wages and greater access to health-supporting resources like nutritious food and regular exercise. Unfortunately, the percentage of students reading at grade level has declined across all ethnic and racial groups, with dramatic disparities between African American, American Indian, and Hispanic children. Nationally and in North Carolina, the data show a marked impact from the first two years of the pandemic, as students from low-income communities often had reduced access to online learning and enrichment activities during school closures and the shift to virtual classrooms.

Where children live and go to school is also linked to health indicators such as obesity. The percentage of children aged 10-17 who are overweight or obese has increased to 33.5% since the last report card in 2021. African American children are more likely than white children to be obese. Investments in education and the built environment will support the health and wellbeing of North Carolina's children as they grow and age.

GRADE	INDICATOR	DATA YEARS	CURRENT	BASE	% CHANGE	AFRICAN AMERICAN or BLACK	AMERICAN INDIAN	ASIAN	HISPANIC or LATINX	OTHER	WHITE
D	Healthy Eating & Active Living										
	Children ages 10-17 who are overweight or obese	2020-2021, 2018-2019	33.5%	30.7%	9.12%	47.5%		12.6%	31.3%	24.0%	29.7%
	Children who live in food insecure households	2020, 2018	17.1%	19.3%	-11.4%						
D	Tobacco, Alcohol, and Substance Use										
	<i>High school students who currently use:</i>										
	Cigarettes	2021, 2019	3.9%	8.3%	-53.0%	4.4%		2.6%	9.7%	5.8%	9.0%
	Electronic vapor products	2021, 2019	23.8%	35.5%	-33.0%	25.7%		27.3%	33.5%	41.0%	41.1%
	Alcohol (including beer)	2021, 2019	19.4%	24.2%	-19.8%	14.9%		13.4%	26.4%	24.7%	28.7%
<i>High school students who have ever used:</i>											
	Prescription drugs without a doctor's prescription	2021, 2019	15.8%	16.6%	-4.8%	15.9%		20.0%	16.0%	22.4%	14.7%
F	Mental Health										
	High school students who attempted suicide in the past year	2021, 2017	10.1%	8.2%	23.2%	11.5%		13.7%	10.6%		8.3%
	Past-year major depressive episode among adolescents aged 12-17	2018-2019, 2017-2018	15.1.0%	12.0%	25.8%	11.4%					
	Percent of adolescents aged 12-17 with major depressive episode who received treatment for depression	2019, 2018	43.3%	41.4%	4.6%	35.6%					
D	Education										
	Third grade students reading at grade level	2021-2022 SY, 2018-2019 SY	46.4%	59.8%	-18.3%	31.0%	31.4%	70.6%	32.8%	47.0%	59.6%
	High school students who graduate on time	2021-2022 SY, 2020-2021 SY	86.4%	87.0%	-0.7%	83.4%	85.3%	>95%	80.2%	83.5%	89.9%



Special Issue: Children's Mental Health

Long before pandemic school closures across the nation, clinicians were already seeing alarming trends across many indicators of child and adolescent mental health. We have tracked many of those indicators in past North Carolina Child Health Report Cards.

- Suicide became the leading cause of death for children ages 10-14 in 2019. In 2020, an unprecedented 67 children ages 0-18 died by suicide in North Carolina. One in five North Carolina high school students reported seriously considering attempting suicide in 2021, up from 16% in 2017. One in 10 reported actually making an attempt.
- Diagnoses of mental health concerns are also on the rise: More than one in 10 children ages 3-17 in North Carolina had a diagnosis of depression or anxiety in 2020 - a 49% increase from 2016.
- There are significant disparities in children's experiences of poor mental health. For example, students who experience higher rates of discrimination also report worse mental health. LGBTQ+ students are more than three times more likely to consider or attempt suicide than their heterosexual peers.¹



These numbers are startling. From health care to education to law enforcement, it is incumbent on practitioners to learn more about children's mental health and what is driving rising rates of mental health concerns such as depression and anxiety, and to develop more ways to support the children they serve.

In October 2021, clinicians declared a "National Emergency in Child and Adolescent Mental Health" in a strongly worded statement from the American Academy of Pediatrics, American Academy of Child and Adolescent Psychiatry, and Children's Hospital Association. They recommended a number of changes, from clinical practice to public policy, to address this crisis head-on.



Homicide and suicide are the only causes of child death that are increasing in North Carolina.

Child deaths involving a firearm rose more than **40%** from 2019 to 2021

The text is accompanied by an icon of a handgun and a purple arrow pointing upwards, indicating an increase.

Stakeholders can safeguard children's mental health by:

- Removing barriers to mental health care
- Enhancing the availability of mental health care and crisis intervention in public schools, particularly in rural areas where specialty care is less available
- Making it harder for children and youth to get access to lethal means of self-harm (e.g., safe storage of firearms and prescription drugs).

While the data on youth mental health are deeply troubling, there are bright spots as well. The sudden jump in attention to mental health issues since the pandemic means that the issue has landed squarely on the agenda for many parents, clinicians, and policy-makers. Increased attention can also mean decreased stigma, allowing our children and families to seek out the help they need with less fear of retribution.

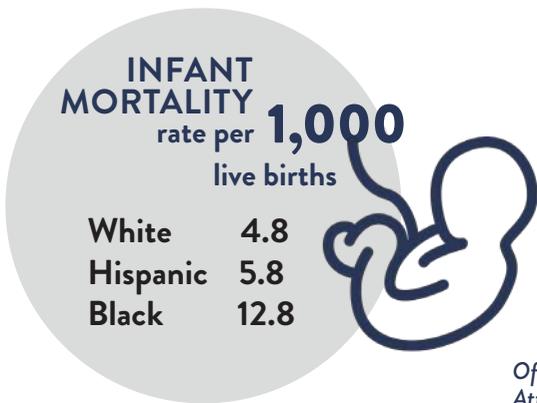
Every child deserves a chance to thrive. The mental health crisis is daunting, but adults have a duty to rise to the moment for our children and youth.



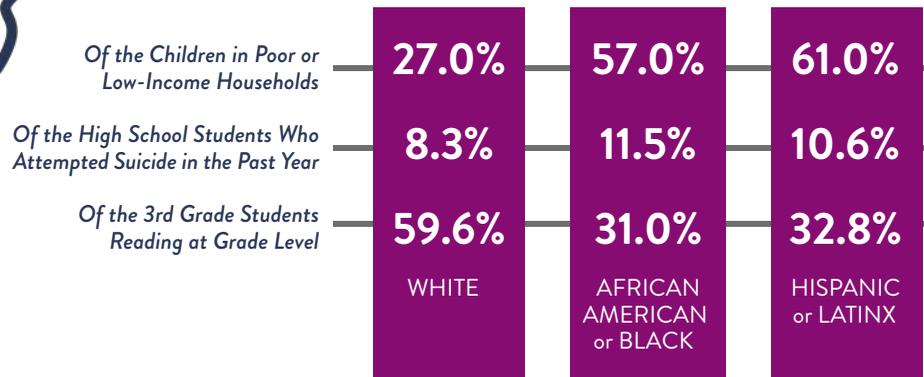
DEMOGRAPHICS



	TOTAL CURRENT	AFRICAN AMERICAN or BLACK	AMERICAN INDIAN	ASIAN	HISPANIC or LATINX	OTHER	WHITE
Number of babies born (Live births)	116,755	28,545	1,503		19,449	5,443	61,815
Percent of total live births	100%	24.4%	1.3%		16.7%	4.7%	52.9%
Children under age 18 (%)	100%	20.7%	1.2%	3.5%	17.2%	7.9%	45.5%
	2,299,746	476,993	26,791	80,127	395,191	181,065	1,047,006



DISPARITIES BY RACE PERSIST IN NORTH CAROLINA ACROSS MANY AREAS OF CHILD WELL-BEING:



QUESTIONS?

NC Child

The Voice for North Carolina's Children
3101 Poplarwood Court, Suite 300
Raleigh, NC 27604
www.ncchild.org | 919.834.6623

NCIOM

725 Martin Luther King, Jr., Blvd.
Chapel Hill, NC 27516
www.nciom.org | 919.445.6500

GRADES AND CHANGE OVER TIME: Grades are assigned by a panel of health experts to bring attention to the current status of North Carolina children in salient measures of health and well-being. Grades and trends are based on North Carolina's performance year-to-year, disparities by race/ethnicity, and what level of child health and safety North Carolina should aspire to, regardless of how we compare to other states or the nation as a whole.

Grades are subjective measures of how children in North Carolina are faring in a particular area and are not meant to judge the performance of a state agency or agencies providing data or services. Please note that several agencies have made a great deal of progress in recent years, which may not be reflected in these grades.

Data sources and additional references can be found online at: www.nciom.org or www.ncchild.org

This project was supported by the Annie E. Casey Foundation and North Carolina Essentials for Childhood. NC Child and the North Carolina Institute of Medicine thank our supporters and acknowledge that the findings and conclusions do not necessarily reflect the opinions of financial supporters.

Macon CONDADO

CAROLINA DEL NORTE

Población infantil: 2,257,006
 Porcentaje de niños
 menores de seis años: 21%
 Número de niños
 nacidos vivos: 1,120,501

MACON

Población infantil: 8145
 Porcentaje de niños
 menores de seis años: 23%
 Número de niños
 nacidos vivos: 311

2023 NC TARJETA DE DATOS



Criterios de éxito de NC Pathways para alcanzar un nivel de lectura correspondiente con su grado. Más información: buildthefoundation.org/pathways



*El porcentaje no se reporta si es superior al 95% o inferior al 5%

Para consultar todos los datos y fuentes, visite www.ncchild.org.

Para cualquier pregunta, comuníquese con Luna Homsí: luna@ncchild.org

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – OLD BUSINESS

MEETING DATE: SEPTEMBER 12, 2023

10(A). Emergency Management Director Warren Cabe has requested to have further discussion regarding the draft fire department contracts presented in August. A copy of the draft contracts is included in your packet.

10(B). Emily Kite, LS3P Senior Project Manager has provided documents that are included in your packet. Following the discussion, Attorney Ridenour may need to prepare an amendment to the contract. Ms. Kite will be available at the meeting to participate in the discussion and answer questions.

10(C). Please see the sample Request for Quotes (RFQ) included in your packet for reference on the discussion in regard to furniture for Franklin High School (FHS). Ms. Kite will be available at the meeting to provide additional information.

10(D). A copy of the lease signed by the Macon County Board of Education is included in your packet for review and approval. Mr. Roland and Mr. Ridenour can provide additional information at the meeting.

10(E). McGill and Associates Project Planner James Ford will present the Recreation Master Plan for the Veterans Memorial Park. Included in your packet is a copy of the site plan and estimated phased cost breakdowns.

10(F). At last month's meeting, the board requested that Mr. Ridenour review the changes to the Memorandum of Understanding (MOU) between the Board, Cooperative Extension Services, NC State, and NC A&T University. Mr. Ridenour will provide a report of his review and the Board will need to vote to approve the changes.

10(G). Jeff Lee with LittleT Broadband and representative of the broadband committee will present the Network Design and Build Agreement between Macon County and BalsamWest for the Nantahala area. A copy of the draft agreement is included in your packet for review.

STATE OF NORTH CAROLINA
COUNTY OF MACON

CERTIFICATE OF FINANCE OFFICER:

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

This the ____ day of _____, 2023

Macon County Finance Officer

MACON COUNTY CONTRACT FOR FIRE PROTECTION WITH _____ FIRE AND RESCUE

THIS CONTRACT, made and entered into this ____ day of _____, 2023, by and between the _____, a North Carolina non-profit corporation (hereinafter "DEPARTMENT"), with principal offices located at _____, Macon County, North Carolina, and the COUNTY OF MACON, a political subdivision of the State of North Carolina (hereinafter "COUNTY");

W I T N E S S E T H:

WHEREAS, Fire Protection Service Districts have been duly and properly created, defined and established in the County of Macon pursuant to the provisions of Article 16 of Chapter 153A of the North Carolina General Statutes in order to provide fire protection services to areas encompassed by such districts; and

WHEREAS pursuant to N.C. Gen. Stat. §§ 153A-233, 153A-301 and 153A-305, the COUNTY may provide fire protection services in defined service districts by contract with one or more municipal and/or one or more incorporated volunteer fire departments; and

WHEREAS, the COUNTY is authorized under the provisions of N.C. Gen. Stat. §§ 153A-305 and 153A-307 to levy property taxes within defined service districts, in addition to those levied throughout the county and in such amount as allowed by applicable law, in order to finance, provide or maintain for the DISTRICT, known as _____ District as shown upon the Fire District Map approved by the Macon County Board of Commissioners, a copy of which is attached hereto, services provided therein in addition to or to a greater extent than those financed, provided or maintained for the entire county; and

WHEREAS, the COUNTY has heretofore furnished fire protection services in the DISTRICT, to the extent of the taxes collected pursuant to statutory authorization, by contracting with the DEPARTMENT to furnish fire protection in said DISTRICT; and

WHEREAS, the DISTRICT is currently served by the DEPARTMENT; and

WHEREAS, the Board of County Commissioners, in accordance with the provisions of N.C. Gen. Stat. §159-14, must set a special tax rate based on an annual budget estimate setting forth the monetary requirements for providing fire protection services that year in the DISTRICT and keep and administer said monies in a separate and special revenue fund (hereinafter "Revenue Fund") to be used only for furnishing fire protection services within the DISTRICT; and

WHEREAS, the Board of County Commissioners, also acting pursuant to N.C. Gen. Stat. §159-14, must adopt an annual budget ordinance appropriating tax monies levied and collected from the fire protection service districts and authorizing transfers and expenditures from the Revenue Fund only for fire protection services in the respective fire districts as specified in contracts with fire departments; and

WHEREAS, Chapter 159 of the North Carolina General Statutes provides that the County Budget Ordinance may be in any form that the Board of County Commissioners deems most efficient in enabling it to make the fiscal policy decision embodied therein and provides for a fund for each special service district whose taxes are collected by the COUNTY; and

WHEREAS, pursuant to N.C. Gen. Stat. §§153A-13, 153A-233 and 153A-305, both the DEPARTMENT and the COUNTY desire to enter into a continuing contract to provide fire protection services in the DISTRICT and to have such contract supersede and take the place of any contracts previously executed;

NOW, THEREFORE, for and in consideration of the mutual promises and agreements herein contained and the mutual benefits to be derived there from and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the DEPARTMENT and the COUNTY do hereby promise and agree as follows:

(1) PAYMENT OF TAXES TO THE DEPARTMENT. So long as this Contract remains in effect, the COUNTY agrees to make funds available to the DEPARTMENT from the proceeds of the special fire protection service district ~~tax~~ fee levied and collected for the DISTRICT known as _____ District as shown upon the Fire District Map approved by Macon County Board of Commissioners, a copy of which is attached hereto as Exhibit B and as further shown Exhibit B-1 attached hereto. The amount of such service ~~tax~~ fee levy shall be determined by the Board of the County Commissioners from year to year. Payments will be made on a monthly basis issued by the 15th day of the following month provided this Contract remains in effect. All of the proceeds of the special fire protection service district tax will be remitted to the DEPARTMENT unless the DEPARTMENT is in breach of contract or funds are aggregated from various DEPARTMENT districts and utilized for a joint purchase to benefit multiple departments through volume pricing or some similar benefit.

(2). FIRE PROTECTION SERVICES REQUIRED. So long as this Contract remains in effect, the DEPARTMENT will furnish not less than protection class ~~9~~ 7 fire protection to the five(5) mile district area and not less than protection class 9 fire protection to the six(6) mile district area and emergency medical and rescue services that the DEPARTMENT is licensed, certified, approved and/or trained to provide to all property located within the boundaries of the DISTRICT. The DEPARTMENT will also provide emergency preparedness/protective measures when the COUNTY is exposed to a hazard as defined in 42 U.S.C. § 5195a. Nothing in this Contract shall be construed to prevent the DEPARTMENT from rendering Mutual Aid Assistance to any other Fire Department within the discretion of the Chief or Officer in Charge. The DEPARTMENT will respond and provide automatic aid for structure fires in neighboring districts. When responding in such a capacity, the DEPARTMENT will dispatch a piece of fire apparatus capable of carrying a minimum of 1,000 gallons of water immediately. "Fire Protection" shall specifically include the provision of such emergency medical, and rescue services that the DEPARTMENT is licensed and trained to provide in order to protect the persons within the DISTRICT from injury or death. Nothing shall be construed to prevent the DEPARTMENT from providing Fire Service or Mutual Aid Assistance so long as the DEPARTMENT continues to provide service to said DISTRICT at a level no less than the DEPARTMENT's current insurance rating as determined by the North Carolina Department of Insurance. Further, the DEPARTMENT may furnish Fire Service to areas not within the boundaries of any Fire District on an equipment and personnel basis within the discretion of the Chief or Officer in Charge.

(3) LIMITATION ON USE OF FIRE SERVICE DISTRICT ~~TAX~~ FEE. Funds paid by the COUNTY to the DEPARTMENT shall be used for one or more of the following purposes, and for no other purposes:

- A. Purchase and maintenance of equipment;
- B. Purchase, construction and repair of fire stations;
- C. Amortization of loans incurred for purchase, construction or repair of equipment or fire stations;
- D. Operations of the DEPARTMENT;
- E. Casualty or life insurance upon DEPARTMENT members.
- F. Workers Compensation Insurance premiums.

Funds paid by the COUNTY pursuant to this Contract shall be expended only as allowed by applicable federal, state and local laws, rules, orders and regulations.

(4) ANNUAL BUDGET AND FINANCIAL RECORDKEEPING REQUIRED.

- A. The DEPARTMENT shall prepare an annual budget, for the fiscal year beginning July 1 of each year, providing for the receipt and expenditure of funds received from the COUNTY. The DEPARTMENT shall host at least one meeting in which the general public may attend and review the proposed budget and make comment or inform the residents of their community through newsletter or other form of information distribution of their budgetary needs and subsequent request of the COUNTY. The COUNTY encourages the DEPARTMENT to have at least one person from the DISTRICT who is not an active member of the DEPARTMENT to serve as a Board member.
- B. The DEPARTMENT shall use the funds subject to this Contract in accordance with the annual DEPARTMENT budget. The budget may be amended by the Fire Department Board of Directors within the funds made available by this Contract, except that amendments providing for any expenditure that establishes a new operating expense greater than \$50,000 that was not included in the original annual budget presentation approval process through the Macon County Board of Commissioners and will extend beyond the current fiscal year shall require the concurrence of the Macon County Board of Commissioners .
- C. The COUNTY may inspect the financial books and records of the DEPARTMENT at reasonable times during regular business hours of the COUNTY. The DEPARTMENT agrees that it will supply such financial books and records of the DEPARTMENT at reasonable times during regular business hours of the COUNTY. The DEPARTMENT agrees that it will supply such financial records, information or verification as may reasonably be requested by the COUNTY. The DEPARTMENT shall maintain a written accounting system which provides adequate documentation of all of its receipts and disbursements including, but not limited to, those related to the funds subject to this Contract..

- D. Copies of the budget and ~~certified~~ annual report of revenues and expenditures including funds balances available shall be filed with the Macon County Fire Marshal by the third Friday in April preceding the beginning of the fiscal year.
- E. In the event that the COUNTY's review of the financial records of the DEPARTMENT reveals any deficiencies or irregularities in the financial operations of the DEPARTMENT, or reportable and/or material issue(s) with regard to compliance with generally accepted accounting principles, the COUNTY shall give written notice thereof pursuant to this agreement. Within 10 (ten) calendar days of said notice, the DEPARTMENT shall provide to the COUNTY a written statement that contains an explanation of each such issue and an action plan (with implementation timetable) for resolving each such issue, and shall provide periodic reports to the COUNTY on progress made in resolution of each issue. Resolution shall be made within 30 (thirty) days of Notice. The COUNTY may require the DEPARTMENT to provide a certified financial audit conducted at the expense of the DEPARTMENT for serious deficiencies or irregularities. The DEPARTMENT shall be legally liable to the COUNTY for any funds expended in violation of the terms of this Contract.
- F. Should the DEPARTMENT fail to submit to the COUNTY the information required within the time periods outlined above, the COUNTY shall suspend all funds immediately until the information is delivered as set forth above, except that the COUNTY may grant a reasonable submittal extension if the DEPARTMENT is unable to deliver the information for reasons beyond the control of the DEPARTMENT.

(5) **ADDITIONAL RECORDKEEPING REQUIREMENTS.** The DEPARTMENT will maintain accurate written records regarding personnel training, infection control, Articles of Incorporation, by-laws, fire district map and description, insurance district resolution, contracts with counties and municipal governments, engine/pumper service test, certified weight tickets for all apparatus, alarm log, meeting minutes, equipment inventory and apparatus inspection forms, which may be inspected at any time by or on behalf of the COUNTY.

(6) Because of the DEPARTMENT's extensive reliance on public funds for its operations, the public has a continuing interest in the DEPARTMENT'S decision-making processes and decisions regarding the spending of those funds. To ensure public trust, the DEPARTMENT agrees that its Board of Directors' meetings will be open to the public, with the exceptions typically noted in N.C.G.S. 143-318.11 concerning Closed Sessions. To ensure the ability of the public to attend those meetings, the DEPARTMENT agrees to provide public notice of such meetings including meeting dates and times. The DEPARTMENT and the COUNTY agree that public notice of a Board of Directors meeting called in the midst of a declared disaster or emergency to make decisions required to respond to the disaster or emergency in not practical, and, therefore, not required. To ensure the ability of the public to review the DEPARTMENT's decision-making processes and spending decisions, the DEPARTMENT agrees to take minutes of all meetings that would enable a person not in attendance to have a reasonable understanding of what happened, and to make minutes of those meetings available to the public immediately upon approval of such minutes. The COUNTY and DEPARTMENT further agree that a "meeting" exists for purposes of

this section when a majority of the Board members get together physically, or via conference call or other electronic means for the purpose of transacting business, and that a social gathering of Board members at which business is not (and will not be) transacted is a “meeting” for purposes of this section.

- (7) In the event of a liquidation or dissolution of the DEPARTMENT pursuant to cessation of the service or action by the Department’s Board of Directors’ all equipment and assets owned by the DEPARTMENT and not otherwise required for retirement of lawful debt will be distributed in accordance with the DEPARTMENT’s Charter and the North Carolina Non-Profit Corporations Act. All assets, equipment and real property shall be assigned as follows: (1) by the dissolving DEPARTMENT to its successor in fire protection within the DEPARTMENT’s primary service area; and/or (2) to other fire departments in COUNTY through, and with the approval of the County’s Board of Commissioners.
- (8) ROSTER REQUIRED. The DEPARTMENT shall submit a copy of the roster sent to the Office of the State Fire Marshal, to the Macon County Fire Marshal by June 1 of each year. The roster must Have the minimum number of personnel required by the N.C. Office of the State Fire Marshal for the main station and each subsequent substation.
- (9) REPORT OF RURAL FIRE CONDITIONS REQUIRED. The DEPARTMENT shall submit a Report of Rural Fire Conditions to the Office of the State Fire Marshal as required each calendar year.
- (10) CALL LIST INFORMATION REQUIRED. The DEPARTMENT shall provide a list of information including DEPARTMENT mailing address, phone number, e-mail address, radio call number for all personnel, line officers, board officers, medical certifications, firefighter certifications and contact numbers for all personnel and an apparatus list to the Macon County Fire Marshal by January 31 of each calendar year.
- (11) TERM OF CONTRACT. This Contract shall become effective as of the date set out in this Agreement, subject to the continued legal existence of the DISTRICT and the DEPARTMENT, and shall continue from fiscal year to fiscal year unless sooner terminated by either party in accordance with this Contract.
- (12) TERMINATION OF CONTRACT. Either party may terminate this Contract upon giving the other party at least eight (8) months advance written notice. The COUNTY may, in its discretion, immediately terminate this Contract in the event that the DEPARTMENT does not timely correct deficiencies or correct any other material breach of this Contract within a reasonable time after notice of such breach. From and after the effective date of any termination of this Contract the DEPARTMENT shall have no further obligations, including the provision of Fire Services in the DISTRICT, under this Contract and shall have no further right to receive any funds Fire Protection Taxes collected by the COUNTY for the Fire Protection District.

(13) WORKERS' COMPENSATION INSURANCE. The DEPARTMENT will be responsible for payment of workers compensation insurance premiums.

(14) OPERATIONS DEFICIENCIES. The DEPARTMENT shall provide notice to the Macon County Fire Marshal of any facility, equipment or operations deficiencies (collectively "Operations Deficiency") which have surfaced as a result of any inspections conducted by any agency, such as the North Carolina Department of Insurance, North Carolina Office of State Fire Marshal, Insurance Services Office or the Macon County Fire Marshal's Office. The COUNTY will cause notice to be issued to the Board of Directors and Chief of the Department of any operational deficiency. The DEPARTMENT will correct such deficiency(ies) or submit a plan to the COUNTY to correct such within thirty(30) days. In the event the operational deficiency is not corrected or the COUNTY does not approve the plan for correction, COUNTY will withhold all funds payable to the DEPARTMENT pursuant to this Contract as long as the Department is determined to be Operationally Deficient. Such operations deficiencies shall include, but not be limited to the following items pursuant to the obligations to provide service pursuant to this contractual agreement:

- a. Insufficient equipment
- b. Insufficient membership
- c. Non-responses to calls for service

The COUNTY, in its discretion, has the right to terminate this Contract immediately if the DEPARTMENT fails to remedy any Operations Deficiency within a reasonable time, in no case later than eight (8) months from the date the DEPARTMENT was made aware of the Operations Deficiency(s). If this Contract shall terminate without such Operations Deficiencies being corrected, the DEPARTMENT shall have no further interest in or claim upon the funds withheld.

(15) AMENDMENT TO CONTRACT. This Contract may only be amended by written agreement of the parties.

(16) EFFECTIVE DATE. This Contract shall become effective as of the date on which the last party executes this Contract.

(17) APPROVAL BY DEPARTMENT. The DEPARTMENT represents by the execution of this document by its President that this instrument has been duly approved by the DEPARTMENT.

(18) STATUS. The Department shall take all actions as required to maintain its present nonprofit corporation status pursuant to Chapter 55A of the North Carolina General Statutes.

(19) SEVERABILITY. If any clause, paragraph, or part of this Contract is determined to be void or unenforceable by a Court of competent jurisdiction, the remainder of this Contract shall remain in full force and effect.

(20) INDEPENDENT CONTRACTOR. The DEPARTMENT understands and agrees that, in entering into this agreement and providing services, it is acting as an independent contractor; neither

the DEPARTMENT nor its employees, members or personnel shall be deemed or construed to be employees of COUNTY.

- (21) INDEMNITY AGREEMENT. The DEPARTMENT shall indemnify and save the COUNTY harmless from any and all liability and expenses including attorney's fees, court costs and other costs incurred by COUNTY which are caused by the negligence of the DEPARTMENT, its agents, members, employees and personnel, to the extent of the DEPARTMENT's insurance coverage. For this reason, the DEPARTMENT shall procure all insurance coverages stated in Exhibit A, attached, and shall cause COUNTY to be named as an "Additional Insured" for liability coverage on all policies procured.
- (22) ASSIGNMENT. This Contract may not be transferred or assigned by the DEPARTMENT without the prior written consent of the COUNTY.
- (23) PRIOR CONTRACTS TERMINATED. All prior Contracts for fire protection entered between the DEPARTMENT and the COUNTY shall be deemed terminated as of the effective date of this Contract and this Contract shall be deemed to supersede any prior Contracts or other agreements.
- (24) NO WAIVER. Failure of the COUNTY to enforce any of the provisions of this CONTRACT at any time, or to request performance by the DEPARTMENT pursuant to any of the provisions of this CONTRACT at any time shall in no way be construed as a waiver of such provisions, nor in any way affect the validity of this Contract, or any part thereof, or the right of the COUNTY to enforce each and every provision.
- (25) COMPLIANCE WITH LAWS, RULES and REGULATIONS. The DEPARTMENT shall comply with all applicable federal, state and local laws, rules, and regulations. Failure to do so will be grounds for immediate termination of this Contract.
- (26) MINIMUM PERFORMANCE STANDARDS. The following minimum performance standards are agreed to by the COUNTY and the DEPARTMENT and are a part of this contract:
- A. DISPATCHING PROTOCOLS: Each DEPARTMENT shall comply with the COUNTY dispatching protocols.
 - B. PERSONNEL (ON SCENE): Each Fire Department should have an adopted standard operating guideline that addresses the appropriate number of personnel needed on all type calls. A current, valid copy of the Fire Department's guideline should be kept on file with the Macon County Fire Marshal's Office. Each Fire Department should have the goal of placing sufficient personnel on the scene when making initial attack on all structure fire calls or when responding to other emergency situations.
 - C. TRAINING: Each Fire Department shall meet the minimum standard training requirements set forth by the State of North Carolina and COUNTY where applicable for

providing Fire and Rescue services.

- D. FIRE INVESTIGATIONS: The Fire Department officer in charge at all fire scenes shall attempt to determine the origin and cause of every fire. When the officer in charge can not determine the origin and cause of the fire or if the cause is suspected to be incendiary in nature, the officer in charge shall request a representative from the Macon County Fire Marshal's Office and/or the appropriate law enforcement agency to assist.
- E. RECORDS: Each Fire Department shall keep all records on site or easily accessible for at least (5) years.
- F. MEDICAL FIRST RESPONDER: Each Fire Department shall conform to the Macon County First Responder policies and procedures.
- G. EMERGENCY DISASTER RESPONSE: Each Fire Department shall follow the Macon County Emergency Operations Plan when responding to an emergency disaster.
- H. STATE OF EMERGENCY: The COUNTY may request the Fire Departments to assist with other life saving and property protection measures as necessary during a State of Emergency. All operations shall be in accordance with the Macon County Emergency Operations Plan and Macon County Emergency Management Ordinance.

(27) FEES FOR SERVICE. A service fee may be charged for false and frivolous residential or business fire alarm calls as follows: The first such alarm is free; the second such alarm will result in a letter being sent from the DEPARTMENT to the property owner requesting they correct the problem within ten (10) days; and any such calls thereafter, within a twelve month period, may result in the DEPARTMENT charging the property owner a service fee. The DEPARTMENT may attempt to file claim with an individual, insurance carrier, or other responsible party for reimbursement for consumable supplies or damaged equipment resulting from a hazardous materials incident when such expenses would place an undesirable financial burden upon the DEPARTMENT. The DEPARTMENT shall furnish other fire, rescue, medical or other such emergency protection action that they are trained and/or certified to provide without charge to all persons and property located in the DISTRICT in an efficient manner. This provision shall not prohibit the DEPARTMENT from entering into contracts with the Federal, State or local governments or utility companies for the provision of emergency protection services not inconsistent with DEPARTMENT's duties under this Contract, for a fee.

(28) GOVERNING LAW. Unless otherwise specified, this Contract shall be governed by the laws of the State of North Carolina. All litigation arising out of this Contract shall be brought in the General Court of Justice in the County of Macon, North Carolina.

(29) HEADING. The subject headings of the paragraphs are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Contract shall be deemed to have been drafted by both parties and no purposes of interpretation shall be made to the contrary.

(30) NOTICES. All notices which may be required by this contract or any rule of law shall be

effective when deposited in an official depository of United States Postal Service or when received by hand-delivery as follows:

As to the COUNTY: MACON COUNTY MANAGER
5 West Main Street
Franklin, NC 28734-3005

With a copy to: MACON COUNTY FIRE MARSHAL
104 East Main Street
Franklin, NC 28734

As to the DEPARTMENT: _____

_____, NC _____

With a copy to: _____

_____, NC _____
FIRE AND RESCUE
Attn: Fire Chief

DRAFT

NORTH CAROLINA
MACON COUNTY

I, _____, Notary Public for Macon County, North Carolina, certify that _____, personally came before me this day and acknowledged that he/she is Corporate Secretary for _____, a North Carolina non-profit corporation, and that by authority duly given and as the act of the corporation, the foregoing instrument was signed in its name by its President, sealed with its corporate seal, and attested by himself (or herself), as its secretary foregoing on behalf of the corporation.

WITNESS my hand and official seal, this the ____ day of _____, 2022.

(OFFICIAL SEAL)

_____, Notary Public

Printed Name of Notary

My Commission Expires: _____

NORTH CAROLINA
MACON COUNTY

I, _____, Notary Public of Macon County, North Carolina, do hereby certify that _____ and _____, personally appeared before me this day and acknowledged that they are the Chairman of the Macon County Board of Commissioners and the Deputy Clerk to the Macon County Board of Commissioners for Macon County, North Carolina, and that by authority duly given and as the act of Macon County, North Carolina, the foregoing instrument was signed by such Chairman of the Macon County Board of Commissioners, sealed with its corporate seal and attested by such Clerk to the Macon County Board of Commissioners.

WITNESS my hand and official seal, this the ____ day of _____, 2022.

(OFFICIAL SEAL)

_____, Notary Public

Printed Name of Notary

My Commission Expires: _____

EXHIBIT A

INSURANCE REQUIREMENTS

The DEPARTMENT shall take out and maintain, during the term of the Contract, the following insurance coverages:

1. Comprehensive Automobile Liability Insurance providing limits of liability at least in the amount of \$1,000,000 combined single limits. Coverage shall be provided with a symbol "1" for liability. The policy shall also name volunteers and employees as insured's. The fellow member exclusion shall be removed. Automobile Collision and Comprehensive Insurance written on an agreed value basis for all emergency vehicles except private passenger types. The agreed value shall be for the approximate replacement cost of the vehicles.
2. Comprehensive General Liability Insurance including coverage for personal injury, property damage, contractual liability, products and completed operations coverage, and pollution liability for emergency operations and training operations away from premises. Coverage shall be provided for intentional bodily injury and property damage. Policy shall include coverage medical malpractice, not limited to bodily injury and including the failures to render medical services. Policy is to include coverage for failure to respond. Coverage shall also be provided for watercraft if any are owned. The limits shall be \$1,000,000 combined single limits, per occurrence and \$2,000,000 aggregate limit.
3. An Umbrella policy shall be provided with limits of \$1,000,000 per occurrence and \$1,000,000 aggregate.
4. Directors & Officers coverage shall be provided with limits of \$1,000,000 per occurrence and \$2,000,000 aggregate. Coverage shall be included for Civil Rights violations and Employment Related Practices.
5. DEPARTMENT shall maintain Property Insurance under a "special cause of loss" form. The policy shall be written on a replacement cost basis with a guaranteed replacement cost endorsement on the building(s). All portable equipment shall be insured on a replacement cost basis with a guaranteed replacement cost endorsement attached.
6. The DEPARTMENT shall name the COUNTY as an additional insured for liability purposes only on all policies. The DEPARTMENT shall furnish the COUNTY with Certificates of Insurance annually.
7. Because the DEPARTMENT is receiving tax dollars or grant funds from the COUNTY, the DEPARTMENT shall maintain a Blanket Fidelity Bond in the amount of at least \$100,000.

STATE OF NORTH CAROLINA
COUNTY OF MACON

CERTIFICATE OF FINANCE OFFICER:

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

This the ____ day of _____, 2023

Macon County Finance Officer

MACON COUNTY CONTRACT FOR FIRE PROTECTION WITH THE TOWN OF _____

THIS CONTRACT, made and entered into this ____ day of _____, 2023, by and between THE TOWN OF _____, a municipal corporation (hereinafter "TOWN") and controlling authority of _____ Fire and Rescue (hereinafter "DEPARTMENT", and the COUNTY OF MACON, a political subdivision of the State of North Carolina(hereinafter "COUNTY");

W I T N E S S E T H:

WHEREAS, Fire Protection Service Districts have been duly and properly created, defined and established in the County of Macon pursuant to the provisions of Article 16 of Chapter 153A of the North Carolina General Statutes in order to provide fire protection services to areas encompassed by such districts; and

WHEREAS pursuant to N.C. Gen. Stat. §§ 153A-233, 153A-301 and 153A-305, the COUNTY may provide fire protection services in defined service districts by contract with one or more municipal and/or one or more incorporated volunteer fire departments; and

WHEREAS, the COUNTY is authorized under the provisions of N.C. Gen. Stat. §§153A-305 and 153A-307 to levy property taxes within defined service districts, in addition to those levied throughout the county and in such amount as allowed by applicable law, in order to finance, provide or maintain for the DISTRICT, known as _____ District as shown upon the Fire District Map approved by the Macon County Board of Commissioners, a copy of which is attached hereto, services provided therein in addition to or to a greater extent than those financed, provided or maintained for the entire county; and

WHEREAS, the COUNTY has heretofore furnished fire protection services in the DISTRICT, to the extent of the taxes collected pursuant to statutory authorization, by contracting with the DEPARTMENT to furnish fire protection in said DISTRICT; and

WHEREAS, the DISTRICT is currently served by the DEPARTMENT; and

WHEREAS, the Board of County Commissioners, in accordance with the provisions of N.C. Gen. Stat. §159-14, must set a special tax rate based on an annual budget estimate setting forth the monetary requirements for providing fire protection services that year in the DISTRICT and keep and administer said monies in a separate and special revenue fund (hereinafter "Revenue Fund") to be used only for furnishing fire protection services within the DISTRICT; and

WHEREAS, the Board of County Commissioners, also acting pursuant to N.C. Gen. Stat. §159-14, must adopt an annual budget ordinance appropriating tax monies levied and collected from the fire protection service districts and authorizing transfers and expenditures from the Revenue Fund only for fire protection services in the respective fire districts as specified in contracts with fire departments; and

WHEREAS, Chapter 159 of the North Carolina General Statutes provides that the County Budget Ordinance may be in any form that the Board of County Commissioners deems most efficient in enabling it to make the fiscal policy decision embodied therein and provides for a fund for each special service district whose taxes are collected by the COUNTY; and

WHEREAS, pursuant to N.C. Gen. Stat. §§153A-13, 153A-233 and 153A-305, both the DEPARTMENT and the COUNTY desire to enter into a continuing contract to provide fire protection services in the DISTRICT and to have such contract supersede and take the place of any contracts previously executed;

NOW, THEREFORE, for and in consideration of the mutual promises and agreements herein contained and the mutual benefits to be derived there from and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the DEPARTMENT and the COUNTY do hereby promise and agree as follows:

(1) PAYMENT OF FUNDS TO THE DEPARTMENT. So long as this Contract remains in effect, the COUNTY agrees to make funds available to the DEPARTMENT from the proceeds of the special fire protection service district fee levied and collected from the within the DISTRICT known as _____ District as shown upon the Fire District Map approved by Macon County Board of Commissioners, a copy of which is attached hereto as Exhibit B and as further shown Exhibit B-1 attached hereto. The amount of such service fee levy shall be determined by the Board of the County Commissioners from year to year. Payments will be made on a monthly basis issued by the 15th day of the following month provided this Contract remains in effect. All of the proceeds of the special fire protection service district tax will be remitted to the DEPARTMENT unless the DEPARTMENT is in breach of contract or funds are aggregated from various DEPARTMENT districts and utilized for a joint purchase to benefit multiple departments through volume pricing or some similar benefit.

(2) FIRE PROTECTION SERVICES REQUIRED. So long as this Contract remains in effect, the DEPARTMENT will furnish not less than protection class 7 fire protection to the five(5) mile district area and not less than protection class 9 fire protection to the six(6) mile district area and emergency medical and rescue services that the DEPARTMENT is licensed, certified, approved and/or trained to provide to all property located within the boundaries of the DISTRICT. The DEPARTMENT will also provide emergency preparedness/protective measures when the COUNTY is exposed to a hazard as defined in 42 U.S.C. § 5195a. Nothing in this Contract shall be construed to prevent the DEPARTMENT from rendering Mutual Aid Assistance to any other Fire Department within the discretion of the Chief or Officer in Charge. The DEPARTMENT will respond and provide automatic aid for structure fires in neighboring districts When responding in such a capacity, the DEPARTMENT will dispatch a piece of fire apparatus capable of carrying a minimum of 1,000 gallons of water immediately. "Fire Protection" shall specifically include the provision of such emergency medical, and rescue services that the DEPARTMENT is licensed and trained to provide in order to protect the persons within the DISTRICT from injury or death. Nothing shall be construed to prevent the DEPARTMENT from providing Fire Service or Mutual Aid Assistance so long as the DEPARTMENT continues to provide service to said DISTRICT at a level no less than the DEPARTMENT's current insurance rating as determined by the North Carolina Department of Insurance. Further, the DEPARTMENT may furnish Fire Service to areas not within the boundaries of any Fire District on an equipment and personnel basis within the discretion of the Chief or Officer in Charge.

(3) LIMITATION ON USE OF FIRE SERVICE DISTRICT TAX. Funds paid by the COUNTY to the DEPARTMENT shall be used for one or more of the following purposes, and for no other purposes:

- A. Purchase and maintenance of equipment;
- B. Purchase, construction and repair of fire stations;
- C. Amortization of loans incurred for purchase, construction or repair of equipment or fire stations;
- D. Operations of the DEPARTMENT;
- E. Casualty or life insurance upon DEPARTMENT members.
- F. Workers Compensation Insurance premiums.

Funds paid by the COUNTY pursuant to this Contract shall be expended only as allowed by applicable federal, state and local laws, rules, orders and regulations.

(4) ANNUAL BUDGET AND FINANCIAL RECORDKEEPING REQUIRED.

- A. The DEPARTMENT shall prepare an annual budget as part of the TOWNS's budgetary process, in accordance with applicable law.
- B. The DEPARTMENT shall use the funds subject to this Contract in accordance with the annual DEPARTMENT budget. The budget may be amended by the TOWN, the DEPARTMENT, or the TOWN's employees in accordance with applicable law.
- C. The COUNTY may inspect the financial books and records of the DEPARTMENT at reasonable times during regular business hours of the COUNTY. The DEPARTMENT agrees that it will supply such financial books and records of the DEPARTMENT at reasonable times during regular business hours of the COUNTY. The DEPARTMENT agrees that it will supply such financial records, information or verification as may reasonably be requested by the COUNTY. The TOWN shall maintain a written accounting system as required by applicable law, including but not limited to the Local Government Budget and Fiscal Control Act.
- D. Copies of the proposed budget for the ensuing fiscal year and the TOWN's most recent certified annual audit shall be filed with the Macon County Fire Marshal by the third Friday in April preceding the beginning of the fiscal year.
- E. In the event that the COUNTY's review of the financial records of the DEPARTMENT reveals any deficiencies or irregularities in the financial operations of the DEPARTMENT, or reportable and/or material issue(s) with regard to compliance with generally accepted accounting principles, the COUNTY shall give written notice thereof to the Fire Chief, the Town Manager, and the Mayor. Within 10 calendar days of said notice, the DEPARTMENT shall provide to the COUNTY a written statement that contains an explanation of each such issue and an action plan (with implementation timetable) for resolving each such issue, and shall provide periodic reports to the COUNTY on progress made in resolution of each issue. Resolution shall be made within 30 (thirty) days of Notice. The COUNTY may require the DEPARTMENT to provide a

certified financial audit conducted at the expense of the DEPARTMENT for serious deficiencies or irregularities. The DEPARTMENT shall be legally liable to the COUNTY for any funds expended in violation of the terms of this Contract.

- F. Should the DEPARTMENT fail to submit to the COUNTY the information required in this Contract within the time periods outlined above, the COUNTY shall suspend all funds immediately until the information is delivered as set forth above, except that the COUNTY may grant a reasonable submittal extension if the DEPARTMENT is unable to deliver the information for reasons beyond the control of the DEPARTMENT.

(5) ADDITIONAL RECORDKEEPING REQUIREMENTS. The DEPARTMENT will maintain accurate written records regarding personnel training, infection control, Articles of Incorporation, by-laws, fire district map and description, insurance district resolution, contracts with counties and municipal governments, engine/pumper service test, certified weight tickets for all apparatus, alarm log, meeting minutes, equipment inventory and apparatus inspection forms, which may be inspected at any time by or on behalf of the COUNTY.

(6) Because of the DEPARTMENT's extensive reliance on public funds for its operations, the public has a continuing interest in the DEPARTMENT'S decision-making processes and decisions regarding the spending of those funds. To ensure public trust, the TOWN agrees that its meetings will be open to the public, with the exceptions typically noted in N.C.G.S. 143-318.11 concerning Closed Sessions. The TOWN agrees to follow all applicable laws concerning such meetings.

(7) In the event of a liquidation or dissolution of the DEPARTMENT pursuant to cessation of the service or action by the TOWN all equipment and assets owned by the DEPARTMENT and not otherwise required for retirement of lawful debt will be distributed in accordance as applicable by law, except that all assets, equipment and real property acquired with tax service fee funds collected by COUNTY and appropriated to the DEPARTMENT shall be to the DEPARTMENT's budget at the time the asset, equipment and/or real property was acquired. Such assets shall be assigned or distributed as follows: (1) by the dissolving DEPARTMENT to its successor in fire protection within the DEPARTMENT's primary service area; and/or (2) to other fire departments in COUNTY through, and with the approval of the County's Board of Commissioners.

(8) ROSTER REQUIRED. The DEPARTMENT shall submit a copy of the roster sent to the Office of the State Fire Marshal, to the Macon County Fire Marshal by June 1 of each year. The roster must the minimum number of personnel required by the N.C. Office of State Fire Marshal for the department and each subsequent substation.

(9) REPORT OF RURAL FIRE CONDITIONS REQUIRED. The DEPARTMENT shall submit a Report of Rural Fire Conditions to the Office of the State Fire Marshal as required each calendar year.

(10) CALL LIST INFORMATION REQUIRED. The DEPARTMENT shall provide a list of information including DEPARTMENT mailing address, phone number, fax number, e-mail address, radio call number for all personnel, line officers, board officers, medical certifications, firefighter certifications and contact numbers for all personnel and an apparatus list to the Macon County Fire Marshal by January 31 of each calendar year.

(11) TERM OF CONTRACT. This Contract shall become effective as of the date set out in Paragraph 17 of this Agreement, subject to the continued legal existence of the DISTRICT and the DEPARTMENT, and shall continue from fiscal year to fiscal year unless sooner terminated by either party in accordance with this Contract.

(12) TERMINATION OF CONTRACT. Either party may terminate this Contract upon giving the other party at least eight (8) months advance written notice. The COUNTY may, in its discretion, immediately terminate this Contract in the event that the DEPARTMENT does not timely correct deficiencies or correct any other material breach of this Contract within a reasonable time after notice of such breach. From and after the effective date of any termination of this Contract the DEPARTMENT shall have no further obligations, including the provision of Fire Services in the DISTRICT, under this Contract and shall have no further right to receive any Fire Protection Fees collected by the COUNTY within the Fire Protection District.

(13) WORKERS' COMPENSATION INSURANCE. The DEPARTMENT will be responsible for payment of workers compensation insurance premiums.

(14) OPERATIONS DEFICIENCIES. The DEPARTMENT shall provide notice to the Macon County Fire Marshal of any facility, equipment or operations deficiencies (collectively "Operations Deficiency") which have surfaced as a result of any inspections conducted by any agency, such as the North Carolina Department of Insurance, North Carolina Office of State Fire Marshal, Insurance Services Office or the Macon County Fire Marshal's Office. The COUNTY will cause notice to be issued to the Board of Directors and Chief of the Department of any operational deficiency. The DEPARTMENT will correct such deficiency(ies) or submit a plan to the COUNTY to correct such within thirty(30) days. In the event the operational deficiency is not corrected or the COUNTY does not approve the plan for correction, COUNTY will withhold all funds payable to the DEPARTMENT pursuant to this Contract as long as the Department is determined to be Operationally Deficient. Such operations deficiencies shall include, but not be limited to the following items pursuant to the obligations to provide service pursuant to this contractual agreement:

- a. Insufficient equipment
- b. Insufficient membership
- c. Non-responses to calls for service

(15) The COUNTY, in its discretion, has the right to terminate this Contract immediately if the DEPARTMENT fails to remedy any Operations Deficiency within a reasonable time, in no case later than eight (8) months from the date the DEPARTMENT was made aware of the Operations Deficiency(s). If this Contract shall terminate without such Operations Deficiencies being corrected, the DEPARTMENT shall have no further interest in or claim upon the funds withheld.

(16) AMENDMENT TO CONTRACT. This Contract may only be amended by written agreement of the parties.

(17) EFFECTIVE DATE. This Contract shall become effective as of the date on which the last party executes this Contract.

(18) APPROVAL BY DEPARTMENT. The DEPARTMENT represents by the execution of this document that this instrument has been duly approved by the DEPARTMENT.

(19) SEVERABILITY. If any clause, paragraph, or part of this Contract is determined to be void or unenforceable by a Court of competent jurisdiction, the remainder of this Contract shall remain in full force and effect.

(20) INDEPENDENT CONTRACTOR. The DEPARTMENT understands and agrees that, in entering into this agreement and providing services, it is acting as an independent contractor; neither the DEPARTMENT nor its employees, members or personnel shall be deemed or construed to be employees of COUNTY.

(21) INDEMNITY AGREEMENT. The DEPARTMENT shall indemnify and save the COUNTY harmless from any and all liability and expenses including attorney's fees, court costs and other costs incurred by COUNTY which are caused by the negligence of the DEPARTMENT, its agents, members, employees and personnel, to the extent of the DEPARTMENT's insurance coverage. For this reason, the TOWN shall procure all insurance coverage's stated in Exhibit A, attached., and shall cause COUNTY to be named as an "Additional Insured" for liability coverage on all policies procured.

(22) ASSIGNMENT. This Contract may not be transferred or assigned by the DEPARTMENT without the prior written consent of the COUNTY.

(23) PRIOR CONTRACTS TERMINATED. All prior Contracts for fire protection entered between the DEPARTMENT and the COUNTY shall be deemed terminated as of the effective date of this Contract and this Contract shall be deemed to supersede any prior Contracts or other agreements.

(24) NO WAIVER. Failure of the COUNTY to enforce any of the provisions of this CONTRACT at any time, or to request performance by the DEPARTMENT pursuant to any of the provisions of this CONTRACT at any time shall in no way be construed as a waiver of such provisions, nor in any way affect the validity of this Contract, or any part thereof, or the right of the COUNTY to enforce each and every provision.

(25) COMPLIANCE WITH LAWS, RULES and REGULATIONS. The DEPARTMENT shall comply with all applicable federal, state and local laws, rules, and regulations. Failure to do so will be grounds for immediate termination of this Contract.

(26) MINIMUM PERFORMANCE STANDARDS. The following minimum performance standards are agreed to by the COUNTY and the DEPARTMENT and are a part of this contract:

- A. DISPATCHING PROTOCOLS: Each DEPARTMENT shall comply with the COUNTY dispatching protocols.
- B. PERSONNEL (ON SCENE): Each Fire Department should have an adopted standard operating guideline or procedure that addresses the appropriate number of firefighters needed on all type fire calls. A current, valid copy of the Fire Department's guideline or procedure should be kept on file with the Macon County Fire Marshal's Office. Each Fire Department should have the goal of placing sufficient personnel on the scene when making initial attack on all structure fire calls or when responding to other emergency situations.
- C. TRAINING: Each Fire Department shall meet the minimum standard training requirements set forth by the State of North Carolina and COUNTY where applicable for providing Fire and Rescue services.
- D. FIRE INVESTIGATIONS: The Fire Department officer in charge at all fire scenes shall attempt to determine the origin and cause of every fire. When the officer in charge can not determine the origin and cause of the fire or if the cause is suspected to be incendiary in nature, the officer in charge shall request a representative from the Macon County Fire Marshal's Office and/or the appropriate law enforcement agency to assist.
- E. RECORDS: Each Fire Department shall keep all records on site or easily accessible for at least (5) years.
- F. MEDICAL FIRST RESPONDER: Each Fire Department shall conform to the Macon County First Responder policies and procedures.
- G. EMERGENCY DISASTER RESPONSE: Each Fire Department shall follow the Macon County Emergency Operations Plan when responding to an emergency disaster.
- H. STATE OF EMERGENCY: The COUNTY may request the Fire Departments to assist with other life saving and property protection measures as necessary during a State of Emergency. All operations shall be in accordance with the Macon County Emergency Operations Plan and Macon County Emergency Management Ordinance.

(27) FEES FOR SERVICE. A service fee may be charged for false and frivolous residential or business fire alarm calls as follows: The first such alarm is free; the second such alarm will result in a letter being sent from the DEPARTMENT to the property owner requesting they correct the problem within ten (10) days; and any such calls thereafter, within a twelve month period, may result in the DEPARTMENT charging the property owner a service fee. The DEPARTMENT may attempt to file claim with an individual, insurance carrier, or other responsible party for reimbursement for consumable supplies or damaged equipment resulting from a hazardous materials incident when such expenses would place an undesirable financial burden upon the DEPARTMENT. The DEPARTMENT shall furnish other fire, rescue, medical or other such emergency protection action that they are trained and/or certified to provide without charge to all persons and property located in the DISTRICT in an efficient manner. This provision shall not prohibit the DEPARTMENT from entering into contracts with the Federal, State or local governments or utility companies for the provision of emergency protection services not inconsistent with DEPARTMENT's duties under the Contract, for a fee.

(28) GOVERNING LAW. Unless otherwise specified, this Contract shall be governed by the laws of the State of North Carolina. All litigation arising out of this Contract shall be brought in the General Court of Justice in the County of Macon, North Carolina.

(29) HEADING. The subject headings of the paragraphs are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Contract shall be deemed to have been drafted by both parties and no purposes of interpretation shall be made to the contrary.

(30) NOTICES. All notices which may be required by this contract or any rule of law shall be effective when deposited in an official depository of United States Postal Service or when received by hand-delivery as follows:

As to the COUNTY: MACON COUNTY MANAGER
5 West Main Street
Franklin, NC 28734-3005

With a copy to: MACON COUNTY FIRE MARSHAL
104 East Main Street
Franklin, NC 28734

As to the TOWN: THE TOWN OF _____
Attn: Town Manager
_____, NC _____

With a copy to: _____, FIRE AND RESCUE
Attn: Fire Chief
_____, NC _____

IN WITNESS WHEREOF, the Town of _____ has caused these presents to be signed in its name by its Mayor and attested by its Clerk, and the County of Macon has caused these presents to be signed in its name by the Chairman of its Board of Commissioners and attested by the Deputy Clerk of its Board of Commissioners in duplicate, each to serve as an original.

This the _____ day of _____, 2023.

The Town of _____, a municipal corporation

Mayor

Attest:

Town Clerk

County of Macon

Chairman
Macon County Board of Commissioners

Attest:

Deputy Clerk to the Board

DRAFT

NORTH CAROLINA
MACON COUNTY

I, _____, Notary Public for Macon County, North Carolina, certify that _____ and _____, personally came before me this day and acknowledged that they are Mayor and Town Clerk for the Town of _____, a North Carolina municipality, and that by authority duly given and as the act of the Town of _____, North Carolina, the foregoing instrument was signed by such Mayor, sealed with its corporate seal, and attested by such Clerk to the Town Council.

WITNESS my hand and official seal, this the _____ day of _____, 2023.

(OFFICIAL SEAL)

_____, Notary Public

Printed Name of Notary

My Commission Expires: _____

NORTH CAROLINA
MACON COUNTY

I, _____, Notary Public of Macon County, North Carolina, do hereby certify that _____ and _____, personally appeared before me this day and acknowledged that they are the Chairman of the Macon County Board of Commissioners and the Deputy Clerk to the Macon County Board of Commissioners for Macon County, North Carolina, and that by authority duly given and as the act of Macon County, North Carolina, the foregoing instrument was signed by such Chairman of the Macon County Board of Commissioners, sealed with its corporate seal and attested by such Clerk to the Macon County Board of Commissioners.

WITNESS my hand and official seal, this the _____ day of _____, 2023.

(OFFICIAL SEAL)

_____, Notary Public

Printed Name of Notary

My Commission Expires: _____

EXHIBIT A

INSURANCE REQUIREMENTS

The DEPARTMENT shall take out and maintain, during the term of the Contract, the following insurance coverages:

1. Comprehensive Automobile Liability Insurance providing limits of liability at least in the amount of \$1,000,000 combined single limits. Coverage shall be provided with a symbol "1" for liability. The policy shall also name volunteers and employees as insured's. The fellow member exclusion shall be removed. Automobile Collision and Comprehensive Insurance written on an agreed value basis for all emergency vehicles except private passenger types. The agreed value shall be for the approximate replacement cost of the vehicles.
2. Comprehensive General Liability Insurance including coverage for personal injury, property damage, contractual liability, products and completed operations coverage, and pollution liability for emergency operations and training operations away from premises. Coverage shall be provided for intentional bodily injury and property damage. Policy shall include coverage medical malpractice, not limited to bodily injury and including the failures to render medical services. Policy is to include coverage for failure to respond. Coverage shall also be provided for watercraft if any are owned. The limits shall be \$1,000,000 combined single limits, per occurrence and \$2,000,000 aggregate limit.
3. An Umbrella policy shall be provided with limits of \$1,000,000 per occurrence and \$1,000,000 aggregate.
4. Directors & Officers coverage shall be provided with limits of \$1,000,000 per occurrence and \$2,000,000 aggregate. Coverage shall be included for Civil Rights violations and Employment Related Practices.
5. DEPARTMENT shall maintain Property Insurance under a "special cause of loss" form. The policy shall be written on a replacement cost basis with a guaranteed replacement cost endorsement on the building(s). All portable equipment shall be insured on a replacement cost basis with a guaranteed replacement cost endorsement attached.
6. The DEPARTMENT shall name the COUNTY as an additional insured for liability purposes only on all policies. The DEPARTMENT shall furnish the COUNTY with Certificates of Insurance annually.
7. Because the DEPARTMENT is receiving tax dollars or grant funds from the COUNTY, the DEPARTMENT shall maintain a Blanket Fidelity Bond in the amount of at least \$100,000.

EXHIBIT A
SCOPE OF SERVICES – New Franklin High School
Revised September 7, 2023

Project Scope

The scope of services for the Franklin High School Project will be the design and construction of a New High School Building and associated site elements as recommended in the Advanced Planning Study prepared by LS3P and approved by the Macon County School Board and Macon County Board of Commissioners on July 26, 2022. The new facility will consist of full high school amenities as documented in the building program included in the Advanced Planning Study. Site improvements include demolition of existing campus buildings and infrastructure, new parking areas, drop-off drives, athletic fields, site utilities and stormwater management, integrating the new high school stadium scope of work being developed as Phase 1. The scope of work described here for the new high school and site improvements will be referred to as Phase 2 (new building) and Phase 3 (demolition and site improvements).

~~February 10, 2023 update to reflect authorization of Design Development Phase design fees and revised schedule.~~

September 7, 2023 update to reflect authorization of Construction Documents Phase design fees and revised schedule.

Projected Budget = \$91,268,958

This budget was developed as part of the Advanced Planning Study and reflects the Cost of Work, including construction contingency and estimated cost escalation.

Design Fees

6% of \$80,964,398 = \$4,857,864 (design fees based on the estimated cost of construction and construction contingency)

- Design Fee Credit from Advanced Planning Study: \$96,250

Lump Sum Fee Adjusted: \$4,761,614

(Fee Adjustment to match 6% of Bid Price (GMP) upon completion of Construction Documents if the final project costs exceed \$80,964,398)

Design Phase	% of Total Fee	Lump Sum	Proposed Invoicing Schedule*
Schematic Design Phase	10%	\$476,161	Complete 31 October 2022
Design Development Phase	15%	\$714,242	Complete 12 September 2023
Construction Documents Phase	35%	\$1,666,565	Complete 01 February 2024
Procurement Phase	5%	\$238,081	Complete 31 March 2024
Construction Phase	30%	\$1,428,484	Complete 31 December 2026
Project Close-Out	5%	\$238,081	Complete 31 March 2027
		Total: \$4,761,614	

**Invoicing would occur monthly for the percentage of the phase completed to date, following the schedule and phase completion dates outlined below.*

Project Schedule

- Begin Design
1 August 2022
- Schematic Design Submittal
31 October 2022
- Design Development Submittal
12 September 2023
- **Construction Documents Submittal**
01 February 2024
- **Bids Received (final schedule as directed by Board of Commissioners)**
01 March 2024
- **Local Government Commission Meeting – Project Approval (final schedule as directed by Board of Commissioners)**
07 March 2024
- **Award Construction Contracts (final schedule as directed by Board of Commissioners)**
31 March 2024
- **Phase 2 (New Building) Complete Construction (final schedule as directed by Board of Commissioners)**
1 August 2026
Open for 26-27 School Year
- **Phase 3 (Demolition & Site) Complete Construction (final schedule as directed by Board of Commissioners)**
31 December 2026

2 May, 2023

Mr. Dereck Roland, County Manager
MACON COUNTY
5 West Main Street
Franklin, NC 28734

Re: New Franklin High School and Stadium

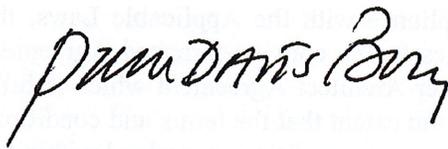
Dear Derek:

I have signed the attached Addendum 3 to the Owner-Architect Agreement. Please send me a copy of the fully executed document when convenient.

Thank you for allowing us to work on this special project.

With kindest regards,

LS3P



Paul Davis Boney, FAIA

Vice Chair | Senior Vice President | Principal

Enclosure

THIRD ADDENDUM TO OWNER-ARCHITECT AGREEMENT

This Third Addendum to the Owner-Architect Agreement for Phase I, II and III of the Franklin High School Project (the "Project"), by and between the County of Macon (the "County"), LS3P ASSOCIATES, LTD., (the "Architect") and the Macon County Board of Education (the "Board," and collectively, the "Parties") is entered into between the parties on the 24 day of April, 2023.

WHEREAS, the County and Architect entered into an AIA B101-2017 Standard Form of Agreement Between Owner and Architect dated December 13, 2021 (the "Agreement") in furtherance of the accomplishment of the Project; and

WHEREAS, First Addendum to Owner-Architect Agreement dated December 13, 2021 was added for the purpose of including the Macon County Board of Education as a party to the Agreement; and

WHEREAS, Second Addendum to Owner-Architect Agreement dated August 9, 2022 was entered into for the purpose of confirming that the parties were in agreement to proceed with the Schematic Design of the project;

WHEREAS, the Architect has completed the Schematic Design for both the New High School Stadium (Phase I of the Project) and New Franklin High School Project (Phase II of the Project);

WHEREAS, at the February 9, 2023 County Budget meeting, the Macon County Commissioners voted to proceed with both the Construction Documents and Procurement phases of the New High School Stadium (Phase I of the AIA Agreement) and the **Design Development phase of the New Franklin High School Project** (Phase II of the AIA Agreement).

NOW THEREFORE, in consideration and compliance with the Applicable Laws, the sufficiency of which is hereby acknowledged, the Parties to the above-referenced Agreement hereby mutually enter into this Third Addendum to Owner-Architect Agreement which is fully incorporated into and made a part of the Agreement. To the extent that the terms and conditions contained within this Addendum conflict with any other terms or conditions contained within the Agreement, the terms and conditions contained within this Addendum shall prevail. The Parties agree as follows:

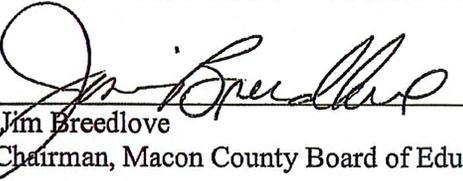
1. LS3P is authorized to proceed with the Construction Documents for the New High School Stadium in an amount not to exceed \$294,000. LS3P shall invoice the County monthly through September 30, 2023 for such expense and agrees to complete the Construction Documents for the New High School Stadium by September 30, 2023.
2. LS3P is authorized to proceed with the Procurement Documents for the New High School Stadium in an amount not to exceed \$42,000. LS3P shall invoice the County

monthly through November 30, 2023 for such expense and agreed to complete the Procurement Documents by November 30, 2023.

3. **LS3P is authorized to proceed with the Design Development Phase for the New Franklin High School** in an amount not to exceed \$714,242. LS3P shall invoice the County monthly through June 30, 2023 for such expense and agrees to complete the Design Development by June 30, 2023.
4. The parties further agree that:
 - a. The Scope of Services attached as Exhibit A to the original AIA contract entered into December 13, 2021 is hereby amended for *Phase II, the Franklin High School Project*, in accordance with the Exhibit A, revised February 10, 2023, attached hereto and incorporated by reference; and
 - b. The Scope of Services attached as Exhibit D revised February 10, 2023, is hereby supplemented to and made a part of the original AIA contract entered December 13, 2021 between the parties hereto and is applicable to *Phase I, the Franklin Stadium Project*.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date written above.

MACON COUNTY BOARD OF EDUCATION

By: 
Jim Breedlove
Chairman, Macon County Board of Education

COUNTY OF MACON

By: 
Derek Roland
Manager, Macon County

LS3P ASSOCIATES, LTD.

By: 
Paul Davis Boney
Sr. Vice President, K12 Practice Leader, Principal



HENDERSON COUNTY CAPITAL PROJECTS

Memorandum To: Interested Firms

*From: Thad Ninnemann
Capital Projects Project Manager*

*Subject: Request for Qualifications
Hendersonville High School – Furniture/Fixtures Vendor Qualifications*

Date: April 10, 2019

RFQ: Hendersonville High School – Furniture/Fixtures Vendor Qualifications

Henderson County is requesting and will be accepting qualification proposal submittals from vendors interested in providing the furniture portion of the FF&E for the currently being designed Hendersonville High School. The furniture vendor will be qualified and selected based upon the information contained in their respective submitted qualification packages. All vendors are allowed and encouraged to include any information in their respective submittals that they might consider relevant to the selection process.

The Statement of Qualifications should include the following:

1. A brief description of the firm and its program of services with emphasis on Furniture and Fixtures.
2. The project team and the individual qualifications of the members of the team.
3. A list of recent related project experience. The project experience of the project team and/or related experience within Henderson County is



HENDERSON COUNTY CAPITAL PROJECTS

particularly important. In addition, each project listed needs to have past client contact information.

4. Any other information that might be relevant to the selection process.
5. Additional references.

Qualifications are due: April 30, 2019 by 2:00 pm
Henderson County Government Offices
Attention: Thad Ninnemann
100 North King Street, 2nd Floor, Suite 206
Hendersonville, NC 28792

Location of Work: Hendersonville High School
1 Bearcat Boulevard
Hendersonville, NC 28792

As a general guide to prospective proposers, the Professional Services selection procedures adopted by North Carolina, appropriately modified by Henderson County, will be employed in this process. All proposals must include all aspects of North Carolina law and Henderson County policy. The owner retains the unqualified right to reject any and/or all proposals. The owner may or may not interview potential candidates to assist in the selection process.

Any questions from vendors interested in submitting proposals for the project should contact Mr. Thad Ninnemann @ TNinnemann@Hendersoncountync.gov .

LEASE OF “HIGDON PROPERTY”

by and between

THE COUNTY OF MACON, NORTH CAROLINA

as Lessor

and

THE MACON COUNTY BOARD OF EDUCATION

as Lessee

Dated as of August 1, 2023

LEASE

THIS LEASE, dated as of August 1, 2023, and entered into by and between the **COUNTY OF MACON, NORTH CAROLINA**, a political subdivision of the State of North Carolina, as lessor (the "*County*"), and **THE MACON COUNTY BOARD OF EDUCATION**, a body corporate which has general control and supervision of all matters pertaining to the public schools in the Macon County School Administrative Unit, its school administrative unit, and is duly organized and existing under the laws of the State of North Carolina (the "*Board of Education*").

WITNESSETH:

WHEREAS, the County and the Board of Education have determined to cooperate in a plan for Macon County Schools to use the property known as the "Higdon Property", an approximate 10.97 acre parcel of land lying on the south side of the Franklin High School Main campus, on the south side of Wayah Street, Franklin, North Carolina, and more particularly described in the attached **Exhibit A**, to provide for improved public school facilities and improved public education in the County;

WHEREAS, as a part of such plan the County closed on the purchase of such property on June 29, 2023; and

WHEREAS, the County holds fee title ownership of the site and all improvements thereon, as shown in the deed from Brigitte Higdon, Trustee to the County of Macon recorded in Book P-42, Page 486 of the Macon County Register of Deeds, and the County proposes to lease the site and the improvements thereon (collectively, the "*Leased Property*") to the Board of Education and the Board of Education has determined to lease the Leased Property from the County;

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the parties hereto agree as follows:

ARTICLE I DEFINITIONS; RULE OF CONSTRUCTION

All capitalized terms used in this Lease and not otherwise defined herein have the meanings assigned to them in the Agency Agreement and the Contract, unless the context clearly requires otherwise. In addition, the following terms have the meanings specified below, unless the context clearly requires otherwise:

"Board Representative" means the Chairman of the Board of Education, the Superintendent of the Macon County Schools or any other person at the time designated, by a written certificate furnished to the County and signed on the Board of Education's behalf by its Chairman, to act on the Board of Education's behalf for the purpose of performing any act under this Lease.

"County Representative" means any person at the time designated, by a written certificate furnished to the Board of Education and signed on the County's behalf by the Chairman of its Board of Commissioners, to act on the County's behalf for the purpose of performing any act under this Lease.

"Event of Default" means one or more events of default as defined in Section 12.1.

"Lease" means this Lease, as it may be duly amended.

"Lease Term" means the term of this Lease as determined under Article IV.

"Lease Year" means, initially, from the Conveyance Date through the succeeding June 30, and, thereafter, means the twelve-month period of each year commencing on July 1 and ending on the next June 30.

"Memorandum of Agreement" or "MOA" means the Memorandum of Understanding and Agency Agreement Between the County and the Board of Education spelling out the roles and responsibilities of the parties in carrying out the Project.

All references to articles or sections are references to articles or sections of this Lease, unless the context clearly indicates otherwise.

ARTICLE II REPRESENTATIONS, COVENANTS AND WARRANTIES

The County and the Board of Education each represent, covenant and warrant for the other's benefit as follows:

(a) Neither the execution and delivery of this Lease, nor the fulfillment of or compliance with its terms and conditions, nor the consummation of the transactions contemplated hereby, results or will result in a breach of the terms, conditions and provisions of any agreement or instrument to which either is now a party or by which either is bound, or constitutes a default under any of the foregoing.

(b) To the knowledge of each party, there is no litigation or proceeding pending or threatened against such party (or against any other person) affecting the rights of such party to execute or deliver this Lease or to comply with its obligations under this Lease. Neither the execution and delivery of this Lease by such party, nor compliance by such party with its obligations under this Lease, requires the approval of any regulatory body or any other entity the approval of which has not been obtained.

ARTICLE III DEMISING CLAUSE

Section 3.1 *Conveyance of leasehold.* The County hereby leases the Leased Property to the Board of Education and the Board of Education hereby leases the Leased Property from the County, in accordance with the provisions of this Lease, to have and to hold for the Lease Term.

Section 3.2 *Priority of Deed of Trust.* Notwithstanding anything in this Lease to the contrary, the County maintains the right to pledge the property subject to this lease as collateral to secure a loan. In such event, the Board of Education agrees to subordinate the terms of this lease to such deed of trust in accordance with the provisions of Section 5.2 of this agreement. Any judicial sale of, or foreclosure on, the Leased Property pursuant to the Deed of Trust terminates all the Board of Education's rights under this Lease.

ARTICLE IV LEASE TERM

Section 4.1. Commencement. The Lease Term commences on the Conveyance Date.

Section 4.2 Termination. The Lease Term terminates on the earlier of the following dates or events:

- (a) On July 31, 2063, a period of 40 years from the date of this agreement;
- or
- (b) an Event of Default and termination of this Lease under Article XII.

ARTICLE V QUIET ENJOYMENT; SUBORDINATION

Section 5.1 Quiet Enjoyment; Transfer. The County hereby covenants that the Board of Education shall, during the Lease Term, peaceably and quietly have and hold and enjoy the Leased Property without suit, trouble or hindrance from the County, except as expressly required or permitted by this Lease. The County shall not interfere with the quiet use and enjoyment of the Leased Property during the Lease Term. The County shall, at the Board of Education's request, join and cooperate fully in any legal action in which the Board of Education asserts its right to such possession and enjoyment, or which involves the imposition of any taxes or other governmental charges on or in connection with the Leased Property. In addition, the Board of Education may at its own expense join in any legal action affecting its possession and enjoyment of the Leased Property, and shall be joined (to the extent legally possible and at the Board of Education's expense) in any action affecting its liabilities hereunder.

The provisions of this Section 5.1 are subject to rights to inspect the Leased Property granted to parties under a contract for financing, if any, and to the right hereby reserved to the County to inspect the Leased Property at any reasonable time.

Section 5.2 Subordination and Attornment. The Board of Education agrees, in the event that the County pledges the Leased Property as collateral for a loan, to subordinate its leasehold interest in the Property to the security interest created thereby, and shall not unreasonably withhold its consent to execute agreements of subordination and attornment as required to perfect such security interest.

ARTICLE VI CONSIDERATION FOR LEASE

Section 6.1 Use of Leased Property; Assumption of Obligations. The Board of Education hereby agrees to use the Leased Property for public education purposes in fulfillment of its obligation, shared by the County, to provide for improved public school facilities and improved public education in the County. In addition, in consideration of its rights under this Lease, the Board of Education undertakes the obligations imposed on it hereunder, including those imposed by Section 8.1.

ARTICLE VII CONSTRUCTION AND OTHER ACCOMPLISHMENT OF THE PROJECT AND CERTAIN RELATED COVENANTS

Section 7.1 Construction and Other Accomplishment of the Project. In the event of construction, the parties shall in good faith review and approve all provisions concerning the construction

and other accomplishment of the Project. The Board of Education shall take possession of the Leased Property on the Conveyance Date of this Lease. Title to the Leased Property shall be held by the County, subject only to Permitted Encumbrances.

Section 7.2 *Maintenance, Repair, Taxes and Assessments.*

(a) *Maintenance; Repair.* The Board of Education shall use, or cause to be used, the Leased Property in a careful and proper manner, in compliance with all applicable laws and regulations, and, at its sole expense, shall service, repair, maintain and insure, or cause to be serviced, repaired, maintained and insured, the Leased Property so as to keep the Leased Property in good condition, repair, appearance and working order for the purposes intended, ordinary wear and tear excepted. **Notwithstanding, it is understood and agreed that the existing structures located on the property would require substantial renovations to be used for educational purposes, that the Board of Education does not have the financial means to make such renovations, and the County does not expect the Board of Education to make such improvements or renovations.**

(b) *Taxes and Assessments.* The Board of Education shall also pay, or cause to be paid, all taxes and assessments, as applicable, including, but not limited to, utility charges, of any type or nature levied, assessed or charged against any portion of the Leased Property, provided that with respect to special assessments or other governmental charges that may lawfully be paid in installments over a period of years, the Board of Education shall be obligated to pay only such installments as are required to be paid as and when the same become due.

(c) *Contests.* The Board of Education may, at its sole expense and in its name, in good faith contest any such taxes, assessments, utility and other charges, as applicable, and, if any such contest occurs, may permit the taxes, assessments or other charges so contested to remain unpaid during the period of such contest and any appeal therefrom, but before such nonpayment it shall consult with the County and, if the County requires, furnish the County with the opinion of a counsel acceptable to the County, to the effect that, by nonpayment of any such items, the interest of the County in the Leased Property will not be materially endangered and that the Leased Property will not be subject to loss or forfeiture. The County will cooperate fully in such contest on the request and at the expense of the Board of Education.

Section 7.3 *Modification of Leased Property, Liens.*

(a) *Additions, Modifications and Improvements.* The Board of Education shall, at its own expense, have the right to make, or cause to be made, additions, modifications and improvements to any portion of the Leased Property if such additions, modifications or improvements are necessary or beneficial for the use of such portion of the Leased Property. Such additions, modifications and improvements shall thereafter comprise part of the Leased Property and be subject to the provisions of this Lease. Such additions, modifications and improvements shall not in any way damage any portion of the Leased Property or cause it to be used for purposes other than those authorized under the provisions of State and federal law or in any way which would cause the interest components of the Installment Payments to be includable in gross income for purposes of federal income taxation under Section 103 of the Internal Revenue Code of 1986, as amended.

(b) *Liens.* The Board of Education will not permit any mechanic's or other lien to be established or remain against the Leased Property for labor or materials furnished in connection with any additions, modifications or improvements made by the Board of Education under this Section, but if any such lien is filed or established and the Board of Education first notifies, or causes to be notified, the County of the Board of Education's intention to do so, the Board of Education may in good faith contest

any lien filed or established against the Leased Property and in such event may permit the items so contested to remain undischarged and unsatisfied during the period of such contest and any appeal therefrom and shall provide the County with full security against any loss or forfeiture which might arise from the nonpayment of any such item, in form satisfactory to the County. The County will cooperate fully in any such contest on the request and at the expense of the Board of Education.

Except as provided in this Article and except as the County may consent thereto, which consent shall not be unreasonably withheld, the Board of Education shall not, directly or indirectly, create, incur, assume or suffer to exist any mortgage, pledge, lien, charge, encumbrance or claim on or with respect to the Leased Property, other than the respective rights of the Board of Education and the County as herein provided. Except as provided in this Article or otherwise with the County's consent, the Board of Education shall promptly, at its own expense, take such action as may be necessary to duly discharge or remove any such mortgage, pledge, lien, charge, encumbrance or claim for which it is responsible, if the same shall arise at any time; provided that the Board of Education may contest such liens, charges, encumbrances, or claims if it desires to do so. The Board of Education shall reimburse the County for any expense incurred by the County in order to discharge or remove any such mortgage, pledge, lien, charge, encumbrance or claim.

ARTICLE VIII BOARD OF EDUCATION'S ASSUMPTION OF COUNTY'S OBLIGATIONS

Section 8.1 *Assumption of Obligations.* The Board of Education agrees to maintain general liability and casualty insurance with respect to the Leased Property; provided, however, that this term shall be satisfied as to general liability, at the Board of Education's election to so participate, by virtue of the Board of Education's participation in the North Carolina School Boards Trust or equivalent non-insurance risk pool; and as to casualty insurance it shall be satisfied through the North Carolina School Insurance Fund. It is expressly understood that the Board of Education shall not assume the County's obligation under current or future financing contracts involving the Leased Property, if any, to pay the Installment Payments and that the Board of Education shall not indemnify the County or any other party to such contracts for third-party claims asserted against any party to same relating to the payment of installment payments.

Section 8.2 *Transfer of Obligations.* The Board of Education shall carry out the County's obligations under applicable contracts with respect to the construction of the Project as set forth in the Memorandum of Agreement.

Section 8.3 *Board of Education's General Covenant.* The Board of Education further undertakes not to take or omit to take any action the taking or omission of which would cause the County to be in default in any manner under applicable contracts, including as applicable making any use of the Leased Property that would cause the County's obligations to make installment payments under such contracts to be "*private activity bonds*" within the meaning of the Internal Revenue Code of 1986, as amended. If the Board of Education takes or omits to take any such action, then the Board of Education shall proceed with all due diligence to take such action as may be necessary to cure such default.

Section 8.4 *County's Cooperation.* The County shall cooperate fully with the Board of Education in filing any proof of loss or taking any other action under this Lease. Neither the County nor the Board of Education may voluntarily settle, or consent to the settlement of, any proceeding arising out of any insurance claim with respect to the Leased Property without the other's written consent.

Section 8.5 *Advances; Performance of Obligations.* If the Board of Education fails to pay any amount required to be paid by it under this Lease, or fails to take any other action required of it under

this Lease, then the County may (but is under no obligation to) pay such amount or perform such other obligation. The Board of Education agrees to reimburse the County for any such payment or for its costs incurred in connection with performing such other obligation.

**ARTICLE IX
DISCLAIMER OF WARRANTIES; OTHER COVENANTS**

Section 9.1 *Disclaimer of Warranties.* THE COUNTY MAKES NO WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE VALUE, DESIGN, CONDITION, MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE OR FITNESS FOR A PARTICULAR USE OF THE LEASED PROPERTY OR ANY PART THEREOF OR ANY OTHER REPRESENTATION OR WARRANTY WITH RESPECT TO THE LEASED PROPERTY OR ANY PART THEREOF. The County is not liable for any direct or indirect, incidental, special or consequential damage in connection with or arising out of this Lease or the existence, furnishing, functioning or use by anyone of any item, product or service provided for herein.

Section 9.2 *Further Assurances; Corrective Instruments.* The Board of Education and the County agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for correcting any inadequate or incorrect description of the Leased Property hereby leased or intended so to be, or for otherwise carrying out the intention hereof.

Section 9.3 *Board of Education and County Representatives.* Whenever under the provisions hereof the approval of the Board of Education or the County is required to take some action at the request of the other, unless otherwise provided, such approval or such request is to be given for the Board of Education by the Board Representative and for the County by the County Representative, and the Board of Education and the County are authorized to act on any such approval or request of such representative of the other.

Section 9.4 *Compliance with Requirements.* During the Lease Term, the Board of Education and the County shall observe and comply promptly with all current and future orders of all courts having jurisdiction over the Leased Property or any portion thereof (or be diligently and in good faith contesting such orders), and all current and future requirements of all insurance companies' written policies covering the Leased Property or any portion thereof.

**ARTICLE X
TITLE TO LEASED PROPERTY; LIMITATIONS ON ENCUMBRANCES**

Except for personal property purchased or leased by the Board of Education at its own expense, title to the Leased Property and any and all additions and modifications to or replacements of any portion of the Leased Property shall be held in the County's name, subject only to Permitted Encumbrances, until conveyed as provided in this Lease, notwithstanding (a) the occurrence of any event of damage, destruction, condemnation or construction or title defect or (b) the violation by the County of any provision of this Lease.

The Board of Education has no right, title or interest in the Leased Property or any additions and modifications to or replacements of any portion of the Leased Property, except as expressly set forth in this Lease.

**ARTICLE XI
SUBLEASING AND INDEMNIFICATION**

Section 11.1 Board of Education's Subleasing. The Board of Education may not assign or sublease the Leased Property, in whole or in part, without the prior written consent of the County, which consent shall not be unreasonably withheld.

Section 11.2 Indemnification. Except as provided in Section 8.1, to the extent permitted by law, the Board of Education agrees to indemnify and save the County, its officers, employees and agents harmless against and from all claims by or on behalf of any person, firm, corporation or other legal entity arising from the operation or management of the Leased Property by the Board of Education during the Lease Term, including any claims arising from: (a) any condition of the Leased Property, (b) any act of negligence of the Board of Education or of any of its agents, contractors or employees or any violation of law by the Board of Education or breach of any covenant or warranty by the Board of Education hereunder; or (c) the incurrence of any cost or expense in connection with the construction and other accomplishment of the Project in excess of the moneys available for the School Project in the Acquisition and Construction Fund. The Board of Education shall be notified promptly by the County of any action or proceeding brought in connection with any claims arising out of circumstances described in (a), (b) or (c) above.

ARTICLE XII EVENTS OF DEFAULT

Section 12.1 Events of Default. Each of the following is an "Event of Default" under this Lease and the term "Default" means, whenever it is used in this Lease, any one or more of the following events:

(a) The Board of Education's or the County's failure to observe and perform any covenant, condition or agreement on its part to be observed or performed for a period of 30 days after written notice specifying such failure and requesting that it be remedied has been given to the defaulting party by the non-defaulting party, unless the non-defaulting party agrees in writing to an extension of such time before its expiration; but if the failure stated in such notice cannot be corrected within the applicable period, the non-defaulting party shall not unreasonably withhold its consent to an extension of such time if corrective action is instituted by the defaulting party within the applicable period and diligently pursued until such failure is corrected and, further, if by reason of any event or occurrence constituting force majeure the defaulting party is unable in whole or in part to carry out any of its agreements contained herein (other than its obligations contained in Section 6.2 or 8.1 hereof), the defaulting party shall not be deemed in default during the continuance of such event or occurrence.

(b) The dissolution or liquidation of the Board of Education, the Macon County Schools or the County or the voluntary initiation by the Board of Education or the County of any proceeding under any federal or state law relating to bankruptcy, insolvency, arrangement, reorganization, readjustment of debt or any other form of debtor relief, or the initiation against the Board of Education or the County of any such proceeding which shall remain undismissed for 60 days, or the entry by the Board of Education or the County into an agreement of composition with creditors or the Board of Education's or the County's failure generally to pay its debts as they become due.

Section 12.2 Remedies on Default. Whenever any Event of Default has happened and is continuing, the non-defaulting party may terminate this Lease or take whatever action at law or in equity may appear necessary or desirable, including the appointment of a receiver, to collect the amounts then

due, or to enforce performance and observance of any obligation, agreement or covenants under this Lease.

Section 12.3 *No Remedy Exclusive.* No remedy herein conferred on or reserved is intended to be exclusive, and every such remedy is cumulative and in addition to every other remedy given hereunder and every remedy now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing on any default impairs any such right or power, and any such right and power may be exercised from time to time as may be deemed expedient. It is not necessary to give any notice in order to be entitled to exercise any remedy reserved in this Article XII, other than such notice as may be required in this Article XII.

Section 12.4 *Waivers.* If any agreement contained herein is breached by either party and thereafter waived by the other party, such waiver is limited to the particular breach so waived and will not be deemed to waive any other breach hereunder.

Section 12.5 *Waiver of Appraisal, Valuation, Stay, Extension and Redemption Laws.* The Board of Education and County agree, to the extent permitted by law, that in the case of a termination of the Lease Term by reason of an Event of Default, neither the Board of Education nor the County nor any one claiming through or under either of them shall or will set up, claim or seek to take advantage of any appraisal, valuation, stay, extension or redemption laws now or hereafter in force in order to prevent or hinder the enforcement of any remedy provided hereunder; and the Board of Education and the County, for themselves and all who may at any time claim through or under either of them, each hereby waives, to the full extent that it may lawfully do so, the benefit of such laws.

ARTICLE XIII MISCELLANEOUS

Section 13.1 *Notices.* All notices, certificates or other communications hereunder are sufficiently given if given by United States mail in certified form, postage prepaid, and will be deemed to have been received five business days after deposit in the United States mail in certified form, postage prepaid, as follows:

- (a) If intended for the County, addressed to it at the following address:

County of Macon, North Carolina
5 West Main Street
Franklin, North Carolina 28734
Attention: County Manager

- (b) If intended for the Board of Education, addressed to it at the following address:

Macon County Schools
1202 Old Murphy Road
Franklin, North Carolina 28734
Attention: Superintendent

Section 13.2 *Binding Effect.* This Lease is binding on and inures to the benefit of the Board of Education and the County, subject, however, to the limitations contained in Article XI.

Section 13.3 *Net Lease.* This Lease is a “*net lease,*” and the Board of Education shall pay absolutely net during the Lease Term all other payments required hereunder, free of any deductions, and without abatement or setoff.

Section 13.4 *Payments Due on Non-Business Days.* If the date for making any payment or the last day for performance of any act or the exercising of any right, as provided in this Lease, is not a business day, such payment may be made or act performed or right exercised on the next succeeding day that is a business day with the same force and effect as if done on the nominal date provided in this Lease.

Section 13.5 *Severability.* If any provision of this Lease, other than the requirement of the County to provide quiet enjoyment of the Leased Property, is held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

Section 13.6 *Execution in Counterparts.* This Lease may be simultaneously executed in several counterparts, each of which is an original and all of which constitute but one and the same instrument.

Section 13.7 *Applicable Law.* This Lease is governed by and to be construed in accordance with the laws of the State of North Carolina.

Section 13.8 *Captions.* The captions or headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Lease.

Section 13.9. *Amendments and Further Instruments.* The County and the Board of Education may, from time to time, execute and deliver such amendments to this Lease and such further instruments as may be required or desired for carrying out the expressed intention of this Lease, to the extent such amendments are in compliance with contracts pertaining to use of the Leased Property for financing purposes, if any.

Section 13.10. *Memorandum of Lease.* The County and the Board of Education shall, on or before the Conveyance Date, file this Lease or a memorandum of this Lease legally sufficient to comply with the relevant provisions of the North Carolina General Statutes with the Macon County Register of Deeds.

Section 13.11 *Effective Date.* This Lease is effective as of the Conveyance Date.

IN WITNESS WHEREOF, the parties hereto have caused this Lease to be executed in their corporate names by their duly authorized officers, all as of the day and year first above written.

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EXHIBIT A

LEGAL DESCRIPTION OF THE SITE

BEING all of that approximate 10.97 acre tract of land located on the south side of the Franklin High School Main campus, on the south side of Wayah Street, Franklin, North Carolina and more particularly described in that deed from Brigitte Higdon, Trustee to the County of Macon dated June 28, 2023 and recorded in Book P-42, Page 486 of the Macon County Register of Deeds, to which reference is made for a more particular description.

This conveyance is made subject to any easements of record for utilities and public roads.

**PRELIMINARY OPINION OF PROBABLE COST
COUNTY RECREATION PARK
MACON COUNTY NORTH CAROLINA
AUGUST 2023**

ITEM	DESCRIPTION	QUAN.	UNIT	UNIT PRICE	TOTAL
PHASE 1A - PICKLEBALL & TENNIS COURTS					
1	Mobilization (3.0%)	1	LS	3%	\$ 42,600
2	Site Development	1	LS	\$ 100,000	\$ 100,000
3	Demolition of Ex. Park Features	1	LS	\$ 50,000	\$ 50,000
4	6' Wide Concrete Sidewalks (550 LF)	367	SY	\$ 70	\$ 25,690
5	Other Concrete Areas	400	SY	\$ 70	\$ 28,000
6	New Pedestrian Bridge	1	AL	\$ 300,000	\$ 300,000
7	Pickleball Courts (9)	9	EA	\$ 32,250	\$ 290,250
8	Tennis Courts (6)	6	EA	\$ 35,000	\$ 210,000
9	Pavilion with Restrooms	1	AL	\$ 300,000	\$ 300,000
10	Stormwater and Erosion Control	1	LS	\$ 25,000	\$ 25,000
11	Utilities	1	LS	\$ 50,000	\$ 50,000
	CONTINGENCY (10%)				\$ 137,894
	SURVEY, DESIGN, PERMITTING, CONSTRUCTION PHASE SERVICES				\$ 206,841
CONSTRUCTION SUBTOTAL					\$ 1,766,275

ITEM	DESCRIPTION	QUAN.	UNIT	UNIT PRICE	TOTAL
PHASE 1B - OTHER RACQUET SPORTS AREA IMPROVEMENTS					
1	Mobilization (3.0%)	1	LS	3%	\$ 26,601
2	Site Development	1	LS	\$ 50,000	\$ 50,000
3	Asphalt Parking Areas	5,900	SY	\$ 120	\$ 708,000
4	6' Wide Concrete Sidewalks (400 LF)	267	SY	\$ 70	\$ 18,690
5	Small Shelter	1	EA	\$ 60,000	\$ 60,000
6	Site Amenities	1	LS	\$ 25,000	\$ 25,000
7	Landscaping	1	AL	\$ 10,000	\$ 10,000
8	Stormwater and Erosion Control	1	LS	\$ 15,000	\$ 15,000
	CONTINGENCY (10%)				\$ 88,669
	SURVEY, DESIGN, PERMITTING, CONSTRUCTION PHASE SERVICES				\$ 133,004
CONSTRUCTION SUBTOTAL					\$ 1,134,963

ITEM	DESCRIPTION	QUAN.	UNIT	UNIT PRICE	TOTAL
PHASE 2 - PLAYGROUND/SPLASH PAD/AMPHITHEATER AREA					
1	Mobilization (3.0%)	1	LS	3%	\$ 121,200
2	Site Development	1	LS	\$ 150,000	\$ 150,000
3	Demolition of Ex. Park Features	1	LS	\$ 50,000	\$ 50,000
4	Asphalt Parking Areas	5,795	SY	\$ 120	\$ 695,400
5	6' Wide Concrete Sidewalks (518 LF)	345	SY	\$ 70	\$ 24,150
6	Other Concrete Areas	60	SY	\$ 70	\$ 4,200
7	Multipurpose Field	1	LS	\$ 50,000	\$ 50,000
8	Small Shelters (2)	2	EA	\$ 60,000	\$ 120,000
9	Amphitheater	1	LS	\$ 350,000	\$ 350,000
10	Restroom Addition to Ex. Picnic Shelter	1	LS	\$ 400,000	\$ 400,000
11	Accessible Playground w/hill slides	1	LS	\$ 400,000	\$ 400,000
12	Pour-in-place Rubber Playground Surfacing	23,258	SF	\$ 20	\$ 465,160
13	Covered Basketball Courts (95'X120')	1	LS	\$ 450,000	\$ 450,000
14	Splash Pad	1	LS	\$ 650,000	\$ 650,000
15	Landscaping	1	AL	\$ 10,000	\$ 10,000
16	Stormwater and Erosion Control	1	LS	\$ 50,000	\$ 50,000
17	Utilities	1	LS	\$ 50,000	\$ 50,000
	CONTINGENCY (10%)				\$ 391,891
	SURVEY, DESIGN, PERMITTING, CONSTRUCTION PHASE SERVICES				\$ 587,837
	CONSTRUCTION SUBTOTAL				\$ 5,019,838

ITEM	DESCRIPTION	QUAN.	UNIT	UNIT PRICE	TOTAL
PHASE 3 - COVERED POOL AREA					
1	Mobilization (3.0%)	1	LS	3%	\$ 109,439
2	Site Development	1	LS	\$ 50,000	\$ 50,000
3	Asphalt Parking Improvements	1	AL	\$ 3,500	\$ 3,500
4	6' Wide Concrete Sidewalks (50 LF)	35	SY	\$ 70	\$ 2,450
5	Small Shelter	1	EA	\$ 60,000	\$ 60,000
6	Covered Pool w/Retracting Roof	1	AL	\$ 2,500,000	\$ 2,500,000
7	Pool enhancements	1	AL	\$ 1,000,000	\$ 1,000,000
8	Landscaping	1	AL	\$ 3,500	\$ 3,500
9	Stormwater and Erosion Control	1	LS	\$ 8,500	\$ 8,500
10	Utilities	1	LS	\$ 20,000	\$ 20,000
	CONTINGENCY (10%)				\$ 364,795
	SURVEY, DESIGN, PERMITTING, CONSTRUCTION PHASE SERVICES				\$ 547,193
CONSTRUCTION SUBTOTAL					\$ 4,669,376

ITEM	DESCRIPTION	QUAN.	UNIT	UNIT PRICE	TOTAL
PHASE 4 - REMAINING DAY-USE AREAS					
1	Mobilization (3.0%)	1	LS	3%	\$ 39,100
2	Site Development	1	LS	\$ 35,000	\$ 35,000
3	10' Wide Asphalt Paved Trail (5,649 LF)	6,277	SY	\$ 115	\$ 721,855
4	6' Wide Concrete Sidewalks (55 LF)	40	SY	\$ 70	\$ 2,800
5	Small Shelters (2)	2	EA	\$ 60,000	\$ 120,000
6	Shade Sail	1	LS	\$ 50,000	\$ 50,000
7	Hammock Stations (6)	6	EA	\$ 1,200	\$ 7,200
8	Futsal Court	1	EA	\$ 30,000	\$ 30,000
9	Youth Soccer Fields (2)	1	LS	\$ 10,000	\$ 10,000
10	Relocated Sand Volleyball Court	1	LS	\$ 20,000	\$ 20,000
11	Fitness Stations (3)	3	EA	\$ 6,500	\$ 19,500
12	Bocce Courts (2)	2	EA	\$ 15,000	\$ 30,000
13	Flag Pole	1	LS	\$ 7,500	\$ 7,500
14	Site Amenities	1	LS	\$ 25,000	\$ 25,000
15	Landscaping	1	AL	\$ 10,000	\$ 10,000
16	Stormwater and Erosion Control	1	LS	\$ 125,000	\$ 125,000
17	Utilities	1	LS	\$ 50,000	\$ 50,000
	CONTINGENCY (10%)				\$ 126,386
	SURVEY, DESIGN, PERMITTING, CONSTRUCTION PHASE SERVICES				\$ 189,578
CONSTRUCTION SUBTOTAL					\$ 1,618,919

TOTAL PROJECT COSTS	\$ 14,209,370
----------------------------	----------------------

Notes:

1. All costs shown are in current dollars.
2. The Engineer maintains no control of labor costs, materials, equipment or services furnished by others, the Contractor(s)' methods for determining prices, or competitive or market conditions. The opinions herein for project and construction costs represent the Engineer's best judgment, and are based on experience and qualifications as a Professional Engineer who possesses familiarity with the construction industry. The Engineer does not guarantee the accuracy of the cost opinions which may vary from bids or actual project and construction costs.

Summary of Changes
2006 Memorandum of Understanding
2023 Memorandum of Agreement
NC State Extension and Board of County Commissioners

Changes are reflected in the 2023 MOA as follows:

Updated terms throughout the document:

- North Carolina Cooperative Extension Service (NCCES) - NC State Extension
- Memorandum of Understanding - Memorandum of Agreement
- Secretaries - COSS
- Extension – Cooperative Extension
- Send-In – Non Lock-In
- NCSU/NC A & T – NCSU
- SPA – SHRA
- State Retirement System - TSERS

Part I, Page 3

Item 5 – added the words “*salary splits*”

Deleted: Determine jointly with the County Board of Commissioners, or the County Manager as designee, the share of salaries to be paid by each and provide the University share of these salaries.

Item 7 – added “postage”

Deleted: Provide Extension employees with funds for postage, bulletins, leaflets and other publications for delivering Extension programming and conducting regular business.

Item 8 – Added: *NC State will investigate all cases of discrimination, harassment, or retaliation following applicable NC State policies.*

Item 9 – Added: *Investigate and manage all employee relations issues related to NC State employees housed in local offices. We will work collaboratively with local county government and NC A&T University when an issue impacts their employees.*

Part II, Page 4

No changes.

Part III, Page 4

Item 3 – Change “*applying*” to “*implementing*”

Item 4 – Added new item: *The parties will work together to maintain an environment of high-quality cooperation and services. At the request of any party, a meeting or conference will promptly be held between the Parties' representatives to resolve any problems or develop any improvements.*

Item 5 – Deleted: *Educational leaves of absence for EPA employees provided under University policy will be reviewed in consultation with the County.*

Item Deleted: That Extension employees will not be classified under a county classification system.

Part III, Page 5

Item 7 – Remove Section 7.1 (refers to “Send-In”)
Section 7.2 remove references to “send-in”, otherwise no changes to personnel procedures

Part III, Page 6

Section 7(e) Deleted: *under Office of State Personnel guidelines for County-based employees subject to the State Personnel Act (SPA) and unemployment compensation as mandated by the State.*

Section 7(e) Added: *COSS Employee Handbook for County Operations Support Staff (COSS).*

Section 7(f) Added: *Increases must be entered in the current fiscal year.*

Part III, Page 7

Added: *This section describes the preferred arrangement to support the salary agreement between the County and NCSU for Extension personnel. All counties will participate in the Lock-In provision unless designated on an Opt-Out Addendum the arrangement as Non Lock-In.*

Deleted: *Optional Lock-in Provision*

This section, if enacted by separate signature of the County, effects an optional "lock-in" agreement between the County and NCSU/NCA&T for Extension personnel. The "lock-in" provision establishes constants to be maintained over the course of the agreement for cost-share percentages.

Sections 8.1 and 8.2 of MOU combined into 7(g) of MOA reflecting all Extension Employees rather than splitting SPA and EPA (terms no longer used)

Deleted: Section 8.3 and 8.3 Option A and Option B of MOU

Part III, Page 8

Added: Salary and Benefits. Salaries and benefits, as delineated above in 7(a-e), will be split according to the hiring agreement and will be detailed on an attached addendum. As both parties may provide increases, these percentages will change slightly from the original hire percentage.

County Increases in the Lock-In Provision

The County may elect to include NCSU employees in County increases, bonuses, etc. at any time. See 7(f) for more information on submitting county increases. Lock-In Provision indicates that all State adjustments will be honored and automatically drafted, but the County is not limited to just the State increases in this agreement.

Part IV, Page 8

Deleted: A semi-annual meeting will be convened to maintain communication of ideas, developments, concerns and changes within the scope of the Counties and Cooperative Extension relationship. Members of the committee will include representatives of the North Carolina Association of County Commissioners (NCAAC), representatives from County Governments as recommended by the NCAAC, and administrators and designees of Cooperative Extension.

Added: The parties will conduct a periodic review of this collaboration and responsibilities to determine and evaluate whether the parties are achieving the goals and accomplishing the responsibilities activities herein. No amendment of the terms of this Agreement will be effective unless made in writing and signed by each Party's authorized signatory.

Deleted:

Signature:

Administrator

North Carolina Cooperative Extension Program North Carolina A&T State University

Added:

Addendum Attached Executed _____

Addendum was added to the agreement to provide a mechanism for counties to "opt out" of Lock-In payroll arrangement in the initial signing of the MOA or at any time with a 120 day notice.

NETWORK DESIGN AND BUILD AGREEMENT

THIS NETWORK DESIGN AND BUILD AGREEMENT (the “**Agreement**”) is made as of the date of the last party to sign below, by and between BALSAMWEST FIBERNET, L.L.C., a North Carolina limited liability company, with its principal address at 35 Bonnie Lane, Sylva, North Carolina 28779 (the “**BWFN**”), and MACON COUNTY, a political division of the state of North Carolina, with its principal address at 5 West Main Street, Franklin, North Carolina 28734 (the “**County**”) (each a “**Party**” and collectively, the “**Parties**”).

WHEREAS, BWFN is in the business of constructing, maintaining and operating communication systems for the delivery of communications services to businesses, institutions, government agencies and residences; and

WHEREAS, County desires for BWFN to initially design, construct, and install a fiber communications network along that route shown on Exhibit A attached hereto (“**Route**”), all of which is located within Nantahala Township in Macon County, North Carolina, for the provision of Internet Services to those five (5) County Facilities (as defined below) reflected on Exhibit A attached hereto; and

WHEREAS, BWFN has designed and intends to deploy a multi-gig fiber communications network capable of serving the five (5) County Facilities and also offering affordable, reliable, fiber-optic services to all businesses and residences within five hundred feet (500') of the network; and

WHEREAS, BWFN is designing the Network (as defined below) to be capable of expanding the Service Area (as defined below) to include the entire Nantahala Township within Macon County, including areas underserved by fiber communications services; and

WHEREAS, the Parties are entering into this Agreement to memorialize each of the Party’s rights and obligations with respect to the Network and provision of Internet Services therefrom.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby expressly acknowledged, the Parties agree as follows:

1. Definitions.

1.1 “Applicable Laws” means all applicable federal, state and local laws and regulations (including the rules and regulations of quasi-governmental and regulatory authorities with jurisdiction over the Parties).

1.2 “County Facilities” (each a “**County Facility**”) means those five (5) facilities owned by the County to which the Network shall be initially constructed to allow BWFN to provide thereto Internet Service and such other Services pursuant to that Service Order attached hereto as Exhibit B for Services between the County and BWFN or between BWFN and such other entity within the County Facilities ordering such Services.

1.3 “Fully Functional” means that the Network is operational and is then capable of providing Internet Service to the County Facilities.

1.4 “Internet Service” means high speed Internet access service provided by BWFN over the Network. For purposes of this Agreement, “high speed Internet access service” shall mean access service with transmission speeds that are equal to or greater than the requirements for basic broadband tier 1 service as defined by the Federal Communications Commission for broadband data gathering and reporting.

1.5 “Network” means the fiber optic distribution system to be constructed by BWFN along the Route, including, without limitation, such equipment, facilities, wiring, conduit, poles, and related materials, as all of the foregoing may be upgraded, repaired, replaced, altered or supplemented from time to time, as BWFN deems necessary to provide Internet Service to the County Facilities and such other facilities along such Route and within the surrounding Service Area as BWFN may agree to provide to such owners or occupants of such other facilities pursuant to a Service Order for same.

1.6 “Network Activation Date” means the date following completion of construction of the Network along the Route that BWFN designates in a writing delivered to the County as the date the Network is Fully Functional.

1.7 “Right to Use” means possessing the legal rights to utilize the Network for providing services to any connected facility, structure, or adjacent communications network(s), which may include internet, Voice over IP, transport, dark fiber, or virtual connection.

1.8 “Service Area” means the geographic area in which BWFN now provides, or may hereafter during the Term provide, any of the Services.

1.9 “Service Order” means the standard agreement by which County or any other entity may order Internet Services or other Services to be provided by BWFN through use of all or any portion of the Network, and such other fiber networks owned and operated by BWFN. BWFN’s standard Service Order and the terms and conditions of same can be found at www.balsamwest.com. The terms and conditions of the Service Order form may change from time to time. The initial Service Order between the County and BWFN to provide Internet Services to the County Facilities is attached hereto as Exhibit B. In the event of any conflict between the terms of a fully executed Service Order and this Agreement, the Service Order shall control unless it expressly provides otherwise in the Service Order.

1.10 “Services” means Internet Services and such other services that BWFN, in its sole discretion, may from time to time decide to provide using the Network, including, without limitation, voice services.

1.11 Other Defined Terms. Any capitalized term used herein and not defined in this Section 1 shall have the meaning given to that term in the text of this Agreement.

2. Contract Price. The cost to the County for the design, construction and installation of the Network is Three Hundred Fifty Thousand Dollars (\$350,000.00) (“**County Fees**”). The County Fees shall be paid to BWFN as follows: (i) in two (2) payments of One Hundred Seventy-Five Thousand Dollars (\$175,000.00), with the first payment to be paid upon the full execution of this Agreement by the Parties and the second payment to be paid within thirty (30) days after the Network Activation Date.

3. Use of Network Beyond Serving The County Facilities. The Network is being constructed to provide Services to the County Facilities and also to allow BWFN to provide Services to other residential and commercial customers along the Route that BWFN determines in its commercially reasonable discretion can be served through use of the Network, and there shall be no limitation or restriction on such additional use of the Network. BWFN may expand the Service Area from time to time, subject to funding availability and in BWFN's discretion, to use the Network to offer and provide Services to other residences and businesses, including areas underserved by communications services.

4. Term of Agreement and Service Orders. The "Term" of this Agreement shall be for fifteen (15) year(s) from the date of this Agreement. BWFN shall be obligated to operate the Network in accordance with the terms and conditions of this Agreement throughout the Term unless this Agreement is terminated in accordance with such other terms of this Agreement; provided that the duration of individual Service Orders shall be provided for in each such Service Order.

5. System Design and Construction.

5.1 Design. BWFN has developed a fully engineered Network design and plan, including details of the Route of the Network, the location of all pedestals or other connecting or access points on the Network, the specifications of all equipment comprising the Route, and all other elements of a fully functional and operational Network capable of providing the Services to be provided thereon. The Network has been prepared in compliance with all Applicable Laws, to at least the requirements of all applicable industry standards and to BWFN's minimum standards for an active optical network. The Network design and Route have been approved by the County.

5.2 Schedule. Within thirty (30) days after the date of this Agreement, BWFN shall prepare a schedule for the construction of the Network (the "**Schedule**"). BWFN shall update the Schedule during the construction process as necessary to accurately reflect the Schedule.

5.3 Construction of the Network. BWFN shall, with its own employees or through its sub-contractors, commence construction of the Network in accordance with its design and Schedule promptly following preparation of the Schedule. BWFN shall construct, or cause its sub-contractor to construct, the Network in a good and workmanlike manner, in compliance with Applicable Laws and shall use its commercially reasonable best efforts to cause construction of the Network to be completed and the Network Activation Date to occur no later than six (6) months from the date of this Agreement.

5.4 BWFN's Obligations Relating to Construction of the Network. Installation of the Network shall be performed in a diligent, safe and professional manner in accordance with industry standards and all materials used by BWFN shall be of good and durable quality.

5.5 County's Obligations Relating to Construction of the Network. County shall use its reasonable best efforts to assist the BWFN in obtaining any and all permits and approvals that may be necessary for BWFN to construct the Network, including the use of any property owned by the County over which the Route is located without any additional cost to BWFN.

6. Ownership and Use of the Network. The Network, together with any addition, replacements, or enhancements thereto, shall be and remain the property of BWFN at all times,

and County shall not have or acquire any interest therein notwithstanding the use of the County Fees (i) to purchase any equipment that may comprise the Network or (ii) to pay for any costs and expenses related to the construction or operation of the Network. No party other than BWFN shall have any interest in, or Right To Use (as defined in Section 1.7) the Network, except through written agreement with BWFN.

7. Provision of Services.

7.1 Service for County Facilities. BWFN agrees to provide for the delivery and activation of a circuit that has the capacity or transmission rate of up to one (1) gigabit of high-speed Internet Services to each of the County Facilities. The five (5) County Facilities along Route to be served by the Network are designated and located on Exhibit A.

7.2 General Residential and Commercial Service.

(a) Commencing on the Network Activation Date, BWFN will also use the Network to provide Services to other customers along the Route. The provision of Services to customers (other than the County Facilities) will entail the extension of the Network to each customer's location. Services shall be provided to such users pursuant to BWFN's standard residential or commercial Service Order, as applicable, in accordance with the terms provided for in each such Service Order.

(b) For a period of ninety (90) days after the Network Activation Date, those residents and business entities located within five hundred feet (500') of the Route that wish to be provided Services by BWFN and enter into a Service Order for such purpose, shall be connected to the Network without paying the standard connection fee.

(c) Customers entering into a Service Order to be provided Services by BWFN using the Network along the Route shall pay those rates for said Services listed in Exhibit C attached hereto. The rates for said Services shall not change for two (2) years commencing on the Network Activation Date. Following such two (2) year period, pricing for such Services are subject to change in accordance with the terms of the customer's Service Order. Any Services ordered by a customer that are not listed on Exhibit C attached hereto are priced at those rates provided for in the customer's Service Order and subject to change as may be provided for in the Service Order.

(d) The terms of each Service Order include, without limitation, the type of the Services ordered and to be provided (which includes download and upload speeds of any Internet Service ordered), the rates for the Services (except as otherwise provided for in Exhibit C attached hereto), applicable service level agreements (if any) outlining the quality of the Services being provided, customer support, and such other specific terms and conditions related to the delivery and provisioning of the Services. The types of Services being provided over the Network may change from time to time as BWFN may offer additional or different types of Services; provided, however, BWFN shall at all times offer Internet Services over the Network.

(e) While BWFN agrees to use commercially reasonable efforts to provide Services to all potential customers along the Route, subject to the terms and conditions of this Agreement and the specific terms agreed upon with the potential customer pursuant to

a fully executed Service Order, the Parties acknowledge and agree that BWFN may not be able to provide Services to all potential customers along the Network Route due to circumstances that are outside of BWFN's control.

8. Service Standards. County acknowledges that the standards of the Service to be provided is dependent on the type of Service being provided as well as whether the Service is being provided to residential customers or commercial customers in accordance with the applicable Service Order. BWFN covenants and agrees that the Services it provides over the Network shall at all times be provided in accordance with standards that meet or exceed the industry standards for the type of Service and customers using such Service. BWFN's Service standards for each of its Services being offered can be found at www.balsamwest.com.

9. Maintenance of the System.

9.1 General. BWFN shall maintain, repair and keep in good working order and condition the Network and all elements thereof, all in compliance with Applicable Laws and to at least the requirements of applicable industry standards. Such maintenance shall include regularly scheduled preventive maintenance and remedial maintenance as determined necessary by BWFN. The cost of all such preventive and remedial maintenance shall be borne by BWFN.

9.2 Enhancements. BWFN may make enhancements to the Network if and when BWFN determines it is prudent to update or upgrade the Network or as may be necessary to provide additional Services using the Network. All enhancements so made shall become part of the Network and shall be owned by BWFN.

10. Default; Remedies. At the option of either Party, if the other Party materially breaches any of its obligations under this Agreement, and fails to cure such breach to the reasonable satisfaction of the non-breaching Party within ninety (90) days after receipt of written notice from the non-breaching Party (the "**Default Notice**"), which written notice shall specify with particularity the nature of such breach and the facts supporting the determination by the non-breaching Party that such breach has occurred (or, if such breach cannot be cured within such ninety (90) day period to the reasonable satisfaction of the non-breaching Party, the breaching Party fails to commence to cure such breach within said ninety (90) day period and fails to pursue such cure to completion with due diligence), the non-breaching Party shall have such remedies available at law or equity.

11. Insurance. BWFN shall maintain, with an insurance company or companies lawfully authorized to do business in the State of North Carolina, such insurance as will protect BWFN and County from claims which may arise out of or result from BWFN's performance and operations under this Agreement and for which BWFN or County may become legally liable, whether such operation be by BWFN or its subcontractor or anyone directly or indirectly employed by either of them. Prior to the commencement of the construction of the Network on property owned by the County, BWFN shall furnish the County with a certificate of insurance for the following:

(a) Worker's Compensation Insurance according to State statutory limits covering all employees or subcontractors of BWFN.

(b) Comprehensive General Liability Insurance, including Product and Completed Operations coverage, in the minimum limit amount of not less than \$1,000,000 per occurrence for each coverage form.

(c) Comprehensive/Commercial Automobile Liability coverage in the minimum limit amount of not less than \$1,000,000 per occurrence.

(d) Contractual Liability Insurance fully covering BWFN's obligations arising out of this Agreement, including the "Indemnification" provisions.

12. Indemnification. In the event that any part of the Network is to be located on property owned by the County, BWFN agrees to indemnify hold the County harmless from and against any and all liability, loss and damages arising out of or in connection with the construction, installation, operation and maintenance of the Network, which results in bodily injury to or death of any person, or damage to or destruction or loss of, tangible, real, and/or personal property of any person, to the extent such injury, death, damage, destruction or loss, was proximately caused by the grossly negligent or intentionally wrongful acts or omissions of BWFN, or its employees, agents, contractors or subcontractors.

13. Notices. All notices, demands, requests and other communications required or permitted hereunder shall be in writing, and shall be (i) personally delivered; (ii) sent by a nationally recognized overnight delivery service providing a signed receipt; or (iii) sent by certified or registered mail, return receipt requested. All notices personally delivered or sent by a nationally recognized overnight delivery service shall be deemed effective when actually delivered as documented in a delivery receipt. All notices sent by certified or registered mail, return receipt requested, shall be deemed effective five (5) days after having been deposited in the United States mail. All notices shall be sent to the addressee at its address set forth following its name below:

To BWFN:

Balsam West FiberNET L.L.C.
35 Bonnie Lane
Sylva, North Carolina 28779
Attention: Chief Executive Officer

To County:

Macon County

Attention: _____

14. Assignment.

14.1 Binding Effect and Assignment. This Agreement and all exhibits and addenda attached hereto shall be binding upon and inure to the benefit of the Parties hereto, their successors and permitted assigns until the expiration or earlier termination of the Term.

14.2 Assignment By BWFN. During the construction of the Network and until the Network Activation Date, BWFN shall not assign its rights or obligations under this Agreement without the prior consent of the County, which shall not be unreasonably withheld.

15. Force Majeure. Neither Party shall be liable for failure to perform all or part of this Agreement: by reason of Act of God, war, labor dispute, act of terrorism, civil riot(s) or disturbance(s), actions by third party service providers, non-delivery or inadequate performance by program or equipment suppliers (including but not limited to operation of the equipment within the manufacturer's specifications, inter-manufacturer operability problems and/or issues arising through the use or upgrade of manufacturer-provided software), installation contractors, local exchange carrier(s) or underlying network provider(s), or equipment suppliers, breakdown of networks, facilities, microwave or other electrical or physical signal interference, fire, flood, legal enactment, federal, state or local governmental order, rule or regulation prohibiting, interfering with, or making prohibitively costly BWFN's ability to provide the Services, or any other cause beyond their respective reasonable control.

16. Severability. If any provision of this Agreement is held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If an arbitrator or court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

17. Counterparts. This Agreement may be executed in any number of counterparts, each of which, when executed, shall be deemed to be an original and all of which together will be deemed to be one and the same instrument. The individual signing on behalf of the named Party personally warrants and represents that he or she is the duly authorized agent of that Party with the authority to execute this Agreement on behalf of the Party.

18. Proprietary Information; Nondisclosure. During the Term of this Agreement and for a period of two (2) years thereafter, each Party will retain in confidence, and shall use its best efforts to require its managers, directors, officers, employees, consultants, representatives and agents to retain in confidence, this Agreement and any and all documents and information of the other Party that is prominently labeled as "Confidential", "Proprietary Information" or similarly labeled (the "**Proprietary Information**"), except in the event that the state law requires disclosure of this Agreement or such Proprietary Information, and then, only to the extent of such legally required disclosure. Neither Party shall disclose the financial terms and conditions of this Agreement to any person or entity other than its employees, agents or representatives on a need-to-know basis, without the prior written consent of the other Party unless ordered or required by law or federal, state or local authority; provided, however, that BWFN may disclose this Agreement for any bona fide business reason, including, without limitation, in connection with the sale, conveyance, financing, leasing or other disposition of BWFN or the Network or Network assets.

19. Headings. The headings used in this Agreement are inserted for convenience of reference only and are not intended to limit, expand, be a part of or otherwise affect the construction or meaning of this Agreement.

20. No Waivers. A failure or delay of either Party to enforce any of the provisions of this Agreement, or any right or remedy available under this Agreement or at law or in equity, or to require performance of any of the provisions of this Agreement, or to exercise any option which

is provided under this Agreement, shall in no way be construed to be a waiver of such provisions, rights, remedies or options.

21. Conflict of Laws. The construction, interpretation, and performance of this Agreement shall be governed by the laws of the State of North Carolina.

22. Survival. If any provision contained herein which by its terms, nature or effect is required to be observed, kept or performed after the expiration or termination of the Term, it shall survive such expiration or termination and remain binding upon and inure to the benefit of the Parties until fully observed, kept or performed.

23. Relationship of the Parties. The Parties are independent contractors. This Agreement does not create a joint venture, partnership, or any agency or fiduciary relationship between the Parties. Neither Party has the power to create any obligation on behalf of the other.

24. Entire Agreement and Modifications. This Agreement contains the entire understanding of the Parties with respect to the matters set forth herein. This Agreement supersedes all previous conversations, negotiations, and representations, written and oral, with respect to such matters, and may not be modified except in writing, signed by each Party. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing by both Parties.

25. Exhibits and Addenda. The Parties recognize, acknowledge and agree that the exhibits and addenda to this Agreement (“Exhibits”) are an integral part of this Agreement and the understanding of the Parties.

26. Agreement Not to be Filed. Neither this Agreement, nor any schedule or exhibit hereto, nor any abstract or summary of this Agreement or any such schedule or exhibit, shall be filed or recorded among the public records of any jurisdiction.

27. E-Verify. BWFN shall comply at all times comply with Applicable Law in its performance under this Agreement, including, without limitation, Article 2 of Chapter 64 of the North Carolina General Statutes, and shall require any subcontractors performing work on the Network to similarly comply with such Applicable Law.

IN WITNESS WHEREOF, the Parties have hereto caused this Agreement to be executed as of the date first written above.

MACON COUNTY

By: _____

Print Name: _____

Title: _____

Date: _____

BALSAMWEST FIBERNET, L.L.C.

By: _____

Print Name: _____

Title: _____

Date: _____

Final Draft

EXHIBIT A - Route Map

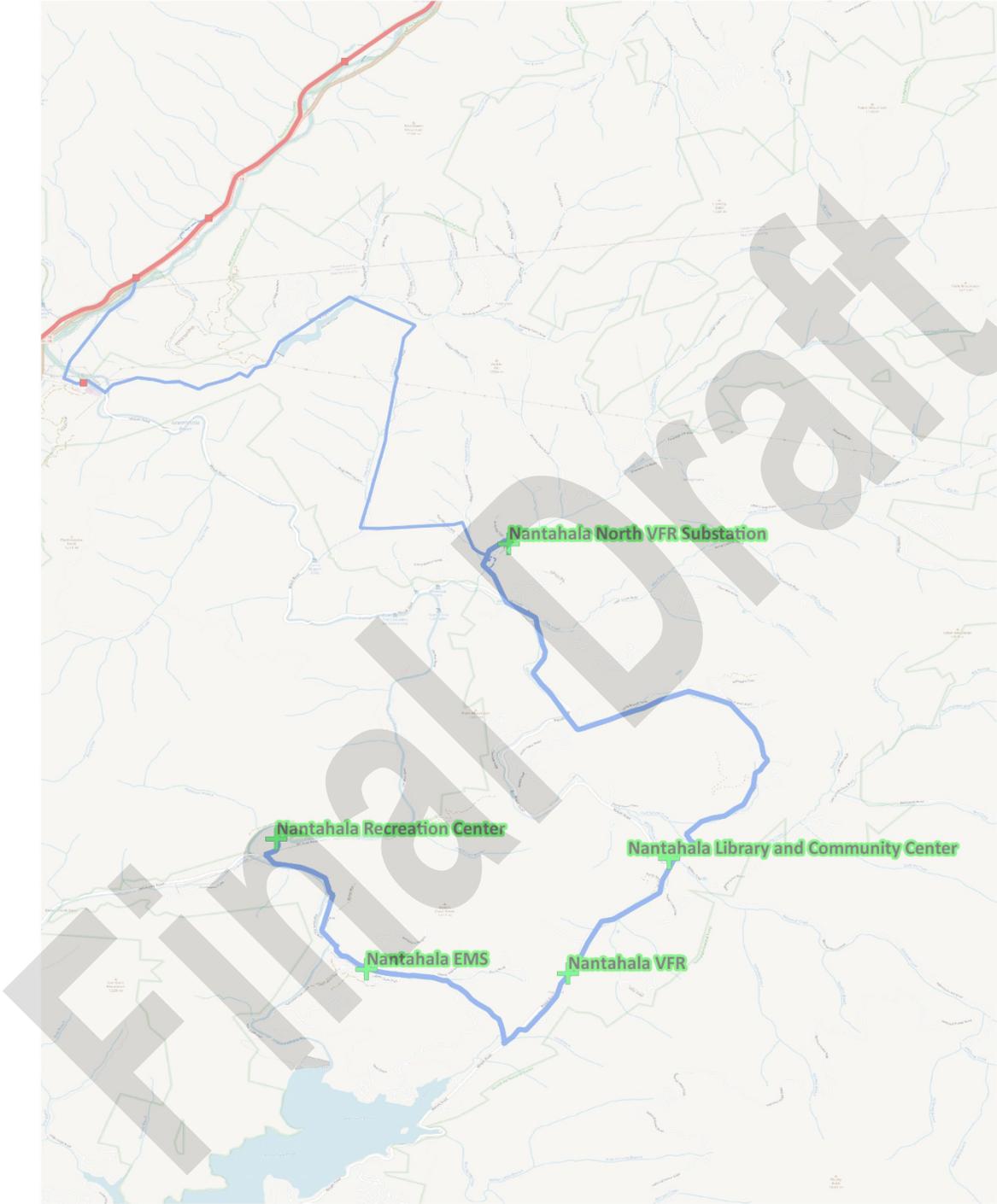


EXHIBIT B

Service Order

The following Service Order specifies the monthly service fees to provide the Services stated therein to the five (5) County Facilities during year one (1).

[see attached]

Final Draft

SERVICE ORDER FOR: Macon County Govt.

CUSTOMER INFORMATION

Account Number 48896
 Macon County Govt.
 5 W Main St
 Franklin
 NC
 28734

CONTACTS

Name	Email	Phone
Andy Muncey	amuncey@maconnnc.org	8283492177

SERVICE ADDRESS

ADDRESS
1096 Junaluska Rd Topton NC

SERVICES

Service: Internet Services Fiber

DESCRIPTION	CODES	QUANTITY	PRICE	SUBTOTAL
Business Class Internet 1G (1740)		1	\$ 176.00	\$ 176.00
1 Static IP-Enterprise (Included with Service) (1164)		1	\$ 0.00	\$ 0.00
				\$176.00

SERVICE ADDRESS

ADDRESS
2341 Junaluska Rd Topton NC

SERVICES

Service: Internet Services Fiber

DESCRIPTION	CODES	QUANTITY	PRICE	SUBTOTAL
Business Class Internet 300Mbps (1376)		1	\$ 152.00	\$ 152.00
1 Static IP-Enterprise (Included with Service) (1164)		1	\$ 0.00	\$ 0.00
				\$152.00

SERVICE ADDRESS

ADDRESS
19036 Wayah Rd Topton NC

SERVICES

Service: Internet Services Fiber

DESCRIPTION	CODES	QUANTITY	PRICE	SUBTOTAL
Business Class Internet 500Mbps (1739)		1	\$ 164.00	\$ 164.00
1 Static IP-Enterprise (Included with Service) (1164)		1	\$ 0.00	\$ 0.00
				\$164.00

SERVICE ADDRESS

ADDRESS
36 White Oak Ln Topton NC

SERVICES

Service: Internet Services Fiber

DESCRIPTION	CODES	QUANTITY	PRICE	SUBTOTAL
Business Class Internet 300Mbps (1376)		1	\$ 152.00	\$ 152.00
1 Static IP-Enterprise (Included with Service) (1164)		1	\$ 0.00	\$ 0.00
				\$152.00

SERVICE ADDRESS



SERVICES

Service: Internet Services Fiber

ADDRESS

Winding Stairs Rd
Topton

NC

DESCRIPTION	CODES	QUANTITY	PRICE	SUBTOTAL
Business Class Internet 300Mbps (1376)		1	\$ 152.00	\$ 152.00
1 Static IP-Enterprise (Included with Service) (1164)		1	\$ 0.00	\$ 0.00
				\$152.00

TOTAL

Subtotal Monthly Charges: \$ 796.00

Subtotal Onetime Charges: \$ 0.00

Total: \$ 796.00

In addition applicable foreign, federal, state or local taxes or other fees and surcharges may apply and are subject to change

ADDITIONAL INFORMATION

Notes:

Service Order: 8/31/2023

Macon County Govt.

By signing this service order, you are agreeing to the latest terms and conditions which are outlined at www.Balsamwest.net



EXHIBIT B

SERVICE ORDER (CONTINUED)

Notwithstanding any provision in the Agreement or in the Business Class Services Terms and Conditions found at www.balsamwest.net, upon the Network Activation Date, County shall pay to BWFN in one (1) payment an additional Nine Thousand Five Hundred Fifty-Two Dollars (\$9,552.00) for BWFN to provide Business Class Internet Service to each of the five (5) County Facilities as described in the above Service Order for a one (1) year term, commencing on the Network Activation Date. This payment will be due to BWFN within thirty (30) days of the Network Activation Date. This Service Order for the County Facilities shall renew automatically for one (1) year terms unless earlier terminated or the County decides not to renew the Service provided hereunder to any one or more of the County Facilities.

Pricing for the Service being provided to the County Facilities after the first year shall be invoiced and paid monthly and subject to pricing adjustments in accordance with the foregoing terms and conditions. The County may choose at its discretion after the first year of the Service Order term to split the service fees for each of the individual County Facilities to align with long term budgetary accounting needs and will coordinate accounting information with BWFN as needed.

EXHIBIT C

Monthly Service Rates

The following monthly rate schedule reflects current pricing of BWFN fiber service at the time of execution for this Agreement and are provided for reference only. Actual service rates and contract terms reflected in this Agreement may deviate from this standard pricing schedule.



Residential Pricing

Speed in Mbps		FIBER	
		No Contract	Contract*
DOWN	UP		
50	50	\$ 75	\$ 45
300	300	\$ 100	\$ 60
500	500	\$ 165	\$ 99
1000	500	\$ 185	\$ 111

Additional Service Pricing	
Peace of Mind	\$ 10
Additional AP's	\$ 5

*Contract Period is 2 Years. Can renew and retain pricing at then published contract pricing

Business Class Pricing

Speed in Mbps		FIBER	
		No Contract	Contract*
DOWN	UP		
50	50	\$ 110	\$ 88
100	100	\$ 140	\$ 112
300	300	\$ 190	\$ 152
500	500	\$ 205	\$ 164
1000	1000	\$ 220	\$ 176

Additional Services Pricing	
Managed Wifi	\$ 25
Additional AP's	\$ 10

*Contract Period is 2 Years. Can renew and retain pricing at then published contract pricing

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: SEPTEMBER 12, 2023

11(A). Included in the packet please find a proposed “Resolution Declaring September as Preparedness Month.” Frank Williams, the Immediate Past president of the North Carolina County Commissioners Association (NCACC) initiated “100 Counties Prepared” during his most recent NCACC Presidency term and requested the resolution be considered by all 100 county boards. Additionally, the NCACC is partnering with NC Emergency Management (NCEM) and Duke Energy to hold in-depth training courses designed to equip county commissioners and county leadership with the knowledge, tools, and resources they need to effectively lead during emergency situations. These one-day training opportunities will include sessions on emergency management basics, funding for emergencies, roles and responsibilities in an emergency, and crisis communication strategies. These sessions are specifically designed for locally elected officials to gain a better understanding of the role they play in an emergency.

11(B). At last month’s meeting, there was some discussion and questions about the policy and agreement for employees hired and paid by grants. Included in your packet is a copy of the draft addendum to the Macon County Personnel Policy including a sample letter for the employees to sign at the time of hire. Attorney Ridenour has reviewed these and we need the board to approve. If approved, this policy will go into effect immediately for any employees hired on or after September 11, 2023. It is my understanding that any current employees were verbally informed of the same at their time of hire although they have not signed an agreement.

11(C). Tax Administrator Abby Braswell is requesting approval of a resolution to authorize personal property listings to be submitted and signed electronically. Included in your packet is a memorandum from Ms. Braswell

as well as the proposed resolution, a copy of North Carolina General Statutes (NCGS) 105-310.1 and the North Carolina Department of Revenue Electronic Listing Standards and Requirements. Ms. Braswell will be at the meeting to discuss and answer any questions.

**RESOLUTION DECLARING SEPTEMBER 2023 AS “PREPAREDNESS MONTH”
IN MACON COUNTY**

WHEREAS, National Preparedness Month is an observance each September to raise awareness about the importance of preparing for disasters and emergencies that could happen at any time; and

WHEREAS, Counties throughout North Carolina have been affected by a variety of emergencies, including mudslides, wildfires, flooding, earthquakes, and the COVID-19 pandemic; and

WHEREAS, the peak period of hurricane season is historically mid-August through October, and September 10 marks the peak of hurricane season; and

WHEREAS, Frank Williams, the Immediate Past president of the North Carolina County Commissioners Association (NCACC) recently completed his term as President of the N.C. Association of County Commissioners, which was focused on the *100 Counties Prepared* initiative; and

WHEREAS, numerous County Commissioners local government leaders completed the inaugural *100 Counties Prepared* training, which focused on training county commissioners on how to effectively lead during emergencies, compiling resources to assist commissioners during emergency situations, and helping commissioners establish relationships with key emergency management partners; and

WHEREAS, the 2023 theme of National Preparedness Month is “Preparing For Older Adults”; and

WHEREAS, Macon County is the eighth (8th) highest percentage (29.2%) of adults over the age of 65 in North Carolina; and,

WHEREAS; the Macon County Board of Commissioners desires that every household, property owner, and business in Macon County be prepared for potential emergencies.

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of Macon County hereby declares September 2023 as Preparedness Month in Macon County and encourages all citizens to provide for and assist with “Preparing for Older Adults” by developing an emergency plan, building an emergency kit, and communicating their emergency plan to all members of their household and/or workplace.

Adopted this the 12th day of September, 2023.

Paul Higdon, Chairman
Macon County Board of Commissioners

Attest:

Derek Roland
Clerk to the Board



Grant-funded Positions

CONTENTS

- 1. **Purpose**..... 1
- 2. **Applicability**..... 1
- 3. **Policy** 1
- 4. **Approval and Revision History** 3

I. Purpose

The purpose of this policy is to establish the County’s responsibilities to employees in positions funded through the use of grant funds rather than County-funded positions.

II. Applicability

This policy applies to all employees in positions supported by grant funding, including both partially and fully grant-supported positions, and employees in positions supported by all types of grants, including Annual & Multi-Year, Intergovernmental & Private. Where there is a conflict with any department-specific policy, this document will supersede.

III. Policy

a. Roles and Responsibilities

The Director of Human Resources has the responsibility for coordination and assurance that all benefit mandates and policies are followed. Grant-funded employees must comply with all County policies, procedures, and Personnel Ordinance regulations. At the completion of the grant period, the Department Head must complete the separation, reallocation, or transfer process.

b. Grant Funded Appointments

Department Heads and Grant Managers must follow all Human Resources classification, compensation, and recruitment policies and procedures for any grant-funded appointment. Grant employees are employed at will and are not eligible for covered status, vested rights, or any right to compensation beyond the date of termination of the grant or their appointment with Macon County. All grant-funded appointments are contingent upon receipt of grant funding specifically for that purpose. All grant positions must be created by the Board of Commissioners and are set to expire when grant funding expires (with the ability to extend in cases when grants are extended). Grant-funded positions may be full or part-time appointments.

Grant funds must be included in the adopted budget ordinance or approved through a

budget amendment. No other County funds may be used to pay the salaries and/or benefits of employees occupying grant positions without prior approval from the Macon County Board of Commissioners. Positions that have received time-limited Board of Commissioners approval to fund any portion of the salary and benefits need to be added to each approved year's annual budget and have an end date assigned where that position is set to expire. At any time the department wishes to convert the grant-funded position to a County-funded position, the human resource and budget processes for requesting a position must be followed. It shall be the policy of Macon County that the Department Head, Grant Manager, or other individual applying for grant funding request that the grantor provide funds to pay for all benefits applicable to grant-funded employees.

Grant-funded positions terminate upon completion, reduction, or elimination of the grant under which the appointment was made. Early termination of the grant can be made either by the County or the funding party or upon exhaustion of the available funding for the position provided for under the grant, whichever occurs first.

Grant-funded employees may only perform work that is allowable by the grant and, for partially grant-funded positions, at a level proportionate to the level of grant funding for the position. It is the responsibility of the employee to maintain time and effort reports and other documentation required by the funding organization to accurately report work performed. Procedures for recruitment for a grant-funded position are the same as for any other County employee unless an exception is made by the Human Resource Director and County Manager.

c. Benefits

In situations where the grant covers 100% of the grant-funded employee costs and benefits are an allowable use for the grant funds, grant-funded employees are considered regular full or part-time employees and may be eligible for the following benefits, the same as any other full or part-time employee:

- Accrual of paid leave in accordance with Article VII of the Macon County Personnel Policy.
- Group Health Insurance and all other benefits the County may offer in accordance with Article VI of the Macon County Personnel Policy.

In situations where the grant covers less than 100% of the grant-funded employee costs, grant-funded employees are only eligible for benefits based on funding approval by the Macon County Board of Commissioners.

d. Compensation

As long as employee compensation costs are fully allowable and the grant budget can cover costs:

- i. Salaries for grant-funded positions must follow the County's Pay Plan Policy (Article III of the Macon County Personnel Policy) to ensure consistency amongst all employees with similar education and experience above the minimum qualifications for the position.
- ii. Grant-funded employees will be eligible for any annual salary increase the County provides to regular employees, including a cost-of-living increase, as long as the increase is funded fully by the grant. Grant or hiring managers are

- not allowed to provide a salary increase outside of what the County has provided to regular employees.
- iii. Grant-funded employees are not entitled to any type of severance pay when their appointment ends.

e. Changing from a regular appointed position to a grant-funded position.

A covered employee may be hired through the County’s recruitment process into a grant-funded position under the condition that the appointment is voluntary. A regular employee who voluntarily accepts a change of status into a grant-funded position will forfeit their covered service status, vesting rights and are not eligible for severance when the grant ends.

IV. Approval and Revision History

Policy Origination Date:	September 12, 2023
Requires Board Approval:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Board Approval Date:	September 12, 2023
Revision History Dates:	
Revision History Changes:	9/12/23 – original policy created

Macon County



Notice of Grant Funded Position

The position that you have applied for, *position name*, in the [Department Name] Department is a grant-funded position and as such your employment is contingent upon the availability of those grant funds. The loss of, reduction of, or exhaustion of funding for this position would result in your loss of employment.

It is hoped that this information will assist you in your decision-making process.

Best Regards,

[Official Department Director Signature Line]

I acknowledge receipt of this notification and understand the conditions of employment with Macon County [Department Name] Department.

Applicant Printed Name

Applicant Signature

Date



**MACON COUNTY TAX OFFICE
5 WEST MAIN STREET
FRANKLIN, NC 28734**

MEMORANDUM

To: Macon County Board of Commissioners
From: Abby Braswell *AB*
cc: Derek Roland
Date: September 12, 2023
Re: Request for Resolution for Electronic Listing

This is a request for the Macon County Board of Commissioners to approve a resolution to authorize personal property listings to be submitted and signed electronically.

G.S. 105-301.1(a) states that personal property may be electronically listed.

G.S. 105-301.1 (b) states the NC DOR has established a set of standards and requirements for electronic listing. Macon County meets the standards and requirements for electronic listing.

G.S. 105-310.1 (c) The board of county commissioners may, by resolution, provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the Department of Revenue. The board of county commissioners may, by resolution, delegate its authority to provide for electronic listing of personal property to the county assessor.

I am requesting the Macon County Board of Commissioners approve the presented resolution for the Macon County Tax office to accept personal property listings electronically.

Thank you for your consideration.

§ 105-310.1. Electronic listing of personal property.

- (a) Personal property may be listed by electronic listing as provided in this section.
- (b) The Department of Revenue may establish, after consultation with the counties, the standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county.
- (c) The board of county commissioners may, by resolution, provide for electronic listing of personal property in accordance with the standards and requirements prescribed by the Department of Revenue. The board of county commissioners may, by resolution, delegate its authority to provide for electronic listing of personal property to the county assessor.
- (d) Definitions. - The following definitions apply in this section:
 - (1) Electronic. - Defined in G.S. 66-312.
 - (2) Electronic listing. - The filing by electronic means of the abstract required by G.S. 105-309 and the affirmation required by G.S. 105-310. (2011-238, s. 4.)



**North Carolina Department of Revenue
Local Government Division
Property Tax Section**

North Carolina Electronic Listing Standards and Requirements

(Revised September 14, 2012)

North Carolina General Statute 105-310.1 provides that the North Carolina Department of Revenue (NCDOR) may establish standards and requirements for electronic listing of personal property, including the minimum requirements that must exist before electronic listing will be allowed in a county.

This document, as updated by any subsequent revisions, constitutes the standards and requirements for electronic listing of personal property as established by NCDOR.

I. Approved Third-Party Listing Systems and Their Providers

NCDOR will maintain a list of approved third-party electronic listing systems and their providers. Providers must file NCDOR Form AV-60 Third-Party Electronic Listing System Approval to request approval of their electronic personal property listing systems. A system must be approved by NCDOR before the system can accept electronic listings of personal property from North Carolina taxpayers.

Approval will be granted if the system meets the standards and requirements set forth in this document (and any subsequent revisions), provided, however, that NCDOR reserves the right to deny approval if it determines, in its opinion, that other substantial concerns about the system or provider exists that render it in the best interest of the taxpayers of North Carolina to deny the approval.

Applications for approval must be submitted to NCDOR before October 1 of the calendar year preceding the first listing period for which the system needs approval to accept electronic listings. Once approved, applications are not required for subsequent listing periods. However, NCDOR may issue revised standards and requirements from time to time and may require previously approved systems to come into compliance with those revised standards and requirements within a stated time period, and failure to do so may result in revocation of the approval status.

NCDOR will periodically review the ongoing qualifications of approved third-party systems and can revoke an approval at any time it determines that the standards and requirements are not being met.

The approval of third-party listing systems will be first implemented for the 2013 listing period. Third-party listing systems must be approved for the 2013 listing period in order to accept 2013 listings.

II. Identification Requirements

A user of a third-party system or a county-operated system must identify the property by a minimum of two parameters unique to the property and/or taxpayer, or the third-party system must use an industry-standard identity verification method before the user can be granted permission to list the property. This requirement does not apply to property that has not been previously listed with the county.

III. Agents

Agents of the taxpayer can file electronic listings for corporations, partnerships, limited liability companies, and unincorporated associations if the agent has been authorized by a principal officer of the taxpayer in the manner prescribed by NCDOR. An agent can be anybody who has been properly authorized.

An agent must have NCDOR [Form AV-59 Taxpayer Agent Authorization](#) on file for each taxpayer. The agent must verify to the third-party system or to the county-operated system that they have the form on file. The authorization is a one-time authorization that does not need to be filed each year with the agent. The authorization remains valid until the taxpayer revokes the authorization or the taxpayer authorizes another agent to file its electronic listings. The form should not be sent to the North Carolina Department of Revenue and should not be sent to the county unless the county requests it.

IV. Form of Abstract

The abstract (listing) must be filed with the assessor on a form approved by NCDOR. Abstracts filed with a county using an approved third-party system under contract with the county or filed directly with the county using a county-operated system shall be deemed to be filed with the assessor on a form approved by NCDOR.

V. Paper Forms

The third-party system must be able to print a paper version of the taxpayer's business personal property listing in the format of the most recent official North Carolina Department of Revenue Business Personal Property Listing Form. This requirement does not apply to county-operated systems.

VI. Affirmation

No electronic listing may be accepted unless the affirmation is signed by an individual listed in G.S. 105-311(a). Therefore, the affirmation must require the signer to identify the capacity in which they are signing. The system must ask the signer to choose one of the following capacities:

INDIVIDUALS

- Individual taxpayer.
- For an individual taxpayer who is unable to list his/her property: Guardian, authorized agent, or other person having knowledge of and charged with the care of the person and property of the individual taxpayer.

CORPORATIONS, PARTNERSHIPS, LIMITED LIABILITY COMPANIES, UNINCORPORATED ASSOCIATIONS

- Principal officer of taxpayer.
- Full-time employee of the taxpayer who has been officially empowered by a principal officer to list the property and sign the affirmation.
- Authorized agent of the taxpayer.
 - If this capacity is selected, the agent must be required to state whether they have the NCDOR Form AV-59 Taxpayer Agent Authorization on file for the taxpayer. If not, the agent must not be allowed to submit the listing.

VII. Electronic Signature Method

The affirmation must be signed using an electronic signature method approved by NCDOR. The electronic signature method can be any documentable electronic action provided by the user in response to a system request for a signature.

VIII. Listing Procedures

A. Use of a Third-Party Electronic Listing System to List With a County That Has Not Instituted Electronic Listing

If a taxpayer uses a third-party system to complete a listing for a county that has not instituted electronic listing, the taxpayer must be directed to print and sign a paper version of the listing. The taxpayer is responsible for making sure the listing is delivered to the county in a timely manner. The third-party system must state at the beginning of the taxpayer's listing process that the county does not accept electronic listing, that the taxpayer will be responsible for printing, signing, and delivering the listing to the county, and that the listing will be considered filed as stated in G.S. 105-311(b)(1).

The third party cannot file the listing with the county, either by delivering the information electronically to the county, or by printing and mailing the listing for the taxpayer.

However, if the taxpayer mails the third party a signed Form AV-59 Taxpayer Agent Authorization, the third party may act as the taxpayer's agent. The third party, now acting as agent, may print out the listing, sign the listing, and mail the listing to the county.

B. Use of a Third-Party Electronic Listing System to List With a County That Has Instituted Electronic Listing But Is Not Under Contract With the Third Party

If a third party chooses to offer listing services for a county that has instituted electronic listing but does not have a contractual relationship with the county, the third party must submit the listings to the county in one of two formats: (1) the listing is mailed in paper format and the listing conforms to the North Carolina Department of Revenue Business Personal Property Listing Form, and (2) the listing is emailed to the county in an Adobe PDF format that, when viewed electronically and when printed, conforms to the North Carolina Department of Revenue Business Personal Property Listing Form. The county must accept any listing timely submitted by a third party that meets the above requirements.

When listings are submitted as required above, the listings are considered filed as denoted by the timestamps applied by the third-party's receiving equipment or programs. See Date of Filing below.

Due to the potentially adverse effects on the taxpayers inherent in this situation, counties and vendors are encouraged to work together to form contractual relationships that will minimize the adverse effects to the taxpayers and maximize the benefits to the taxpayers and the counties.

C. Use of a Third-Party Electronic Listing System to List With a County That Has Instituted Electronic Listing And Is Under Contract With the Third Party

The contractual agreement between a third party and a county will control the listing procedures, insofar as the agreement complies with the law and these standards and requirements.

IX. Individual Extensions of the Listing Period

If a third party and a county have entered into a contract establishing the conditions under which the third party, acting as an agent of the county, may grant listing extensions, the third party may grant individual extensions of the listing period.

If a third party and a county have not entered into a contract, the third party may not grant listing period extensions. However, if a county has instituted electronic listing, a third party may request individual extensions of the listing period for the taxpayer. If a county has not instituted electronic listing, a third party may request individual extensions of the listing period for the taxpayer only if the third party has received Form AV-59 Taxpayer Agent Authorization. Otherwise, the taxpayer must be instructed to request the extension directly from the county.

The standards and requirements in Date of Filing below apply to requests for individual extensions of the listing period.

X. Date of Filing

Generally, abstracts (listings) and requests for individual extensions of the listing period submitted by electronic listing are considered filed when received in the office of the assessor, as denoted by timestamps applied by the receiving equipment or programs.

If a listing or request for individual extension of the listing period is submitted electronically to a third-party system under contract with a county to provide electronic listing services for the county, the listing or request for individual extension of the listing period is considered filed when received by the third-party system (as an agent of the county), as denoted by the timestamps applied by the third-party's receiving equipment or programs.

If a listing or request for individual extension of the listing period is submitted electronically to a third-party system and a county has instituted electronic listing but is not under contract with the third party, the listing or request for individual extension of the listing period is considered filed when received by the third-party system as denoted by the timestamps applied by the third-party's receiving equipment or programs. Within five business days following the timestamp, the third party must either mail or email the listing or request for individual extension of the listing period to the county.

If a listing or request for individual extension of the listing period is submitted by mail in paper format because a county has not instituted electronic listing, the listing or request for individual extension of the listing period is considered filed as of the date shown on the postmark affixed by the United States Postal Service. If the postmark is not affixed, the listing or request for individual extension of the listing period is considered filed when received in the office of the assessor.

XI. Social Security Numbers

Third-party electronic listing systems must not request Social Security numbers or Federal Identification numbers.

Macon County



STATE OF NORTH CAROLINA
COUNTY OF MACON

RESOLUTION PROVIDING FOR ELECTRONIC LISTING AND EXTENDING THE TIME FOR FILING ELECTRONIC LISTINGS OF PERSONAL PROPERTY FOR PROPERTY TAX PURPOSES

WHEREAS, North Carolina General Statute § 105-310.1 authorizes Counties to permit electronic listing of personal property, and

WHEREAS, North Carolina General Statute § 105-307 permits the Board of County Commissioners to extend the deadline for filing electronic listings of personal property under G.S. § 105-304 up to June 1, and

WHEREAS, North Carolina General Statute 105-311(b) authorizes electronic signature of personal property listings which are submitted electronically,

NOW THEREFORE BE IT RESOLVED as follows:

Section 1. The Macon County Board of Commissioners hereby authorizes personal property listings to be submitted and signed electronically.

Section 2. The following procedures will apply to electronic tax filings:

1. Facsimiles and emailed forms will not be accepted as electronic listings.
2. Electronic listings must be submitted online. In order to file electronically, the taxpayer must use an electronic listing application approved by the County.
3. To request an extension to electronically file personal property listings after January 31, the taxpayer must file an online request for extension of time during the month of January and must provide an Account ID provided by the County and associated with the location for which the extension is requested.
4. Once an extension of time has been granted by the assessor the electronic filing must be received by the Macon County Assessor no later than April 15 or next business day if the fifteenth is on a weekend in order to avoid late list penalties.

Section 3. This resolution shall be recorded in the minutes of the Macon County Board of Commissioners and notice of the procedure and any general extension of time pursuant to G.S. § 105-307(b) for electronic filing of personal property listings shall be published as required by G.S. § 105-296(c).

Section 4. This resolution is effective for all tax years after its adoption and at such time as the Assessor has the ability to implement a system for electronic listing.

Section 5. This resolution hereby delegates its authority to provide for electronic listing of personal property to the Macon County Assessor.

Section 6. That the County Manager, County Attorney, and Assessor to take all actions necessary to accomplish the purposes of this resolution.

Adopted this the 12th day of September 2023

Paul Higdon, Chairman Board of Commissioners

Derek Roland Clerk, Board of Commissioners

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: SEPTEMBER 12, 2023

Item 12A. Draft minutes from the August 8, 2023, regular meeting are attached for the board's review and approval. (Tammy Keezer)

Item 12B. Budget Amendments #35-42 are attached for your review and approval. (Lori Carpenter)

Item 12C. Settlement Report for FY 2022 taxes (Delena Raby/Abby Braswell)

Item 12D. Tax releases for the month of July 2023 in the amount of \$49,457.42, per the attached memorandum from Tax Collections Supervisor Delena Raby.

Item 12D. The settlement report for 2021 taxes, as required by state statute, from Tax Collections Supervisor Delena Raby.

Item 12E. A copy of the ad valorem tax collection report as of August 31, 2022. Report only. No action is necessary. (Delena Raby)



MACON COUNTY BOARD OF COMMISSIONERS
August 8, 2023
MINUTES

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

ANNOUNCEMENTS:

- (A) Mr. Roland announced that the North Carolina Association of County Commissioners (NCACC) 116th Annual Conference will be held August 24-26, 2023 in Raleigh. He inquired as to whether the board wanted to send a delegate but no one indicated an interest in attending. Mr. Roland requested if anyone decided to go, let him know so he could notify NCACC.
- (B) Commissioner Shearl announced that he and Commissioner Antoine had met with the recreation commission recently when McGill and Associates presented their design for the recreation park. He said the design would be available in the next few weeks for this board to review and that the design had included elements from the public input that was received.
- (C) Chairman Higdon announced that he and Commissioner Shields had attended the recent Nantahala Community Club Meeting. He said the presentation by Jeff Lee with the broadband committee was excellent and it was a good meeting overall.

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

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

PUBLIC HEARING(S): None

PUBLIC COMMENT PERIOD: **Scott Baste** spoke about a recent library meeting and how people were complaining about books. He said he hopes the people the board places on the library board will be supportive of the good of the library. Mr. Baste encouraged everyone to love their neighbors no matter what their beliefs are. **Nancy Baste** spoke about the County Manager's letter regarding the library agreement. She expressed concerns about appointments being moved to the Board of Commissioners instead of the Library Board. **Kristin Broad** spoke about local efforts to bring focus to mental health issues in youth. She said she recently met Gracie and asked for support for her efforts. **Linda Tyler** spoke about the library board appointment proposal and said she hopes the Board of Commissioners takes recommendations of the local library board before making decisions on those appointments. Ms. Tyler said she hopes the board is able to move more quickly in approving appointments and appointing qualified individuals and said the library is there to serve everyone. **Maryann Ingram** said thank you to the property tax employees for making sure citizens understand the process. She spoke about the quarter-cent sales tax proposal that was voted down in the last election. Ms. Ingram said she supports the quarter-cent sales tax and hopes this will be brought up again and passed to take some burden off the county on figuring out how to fund projects. **Olga Pater** spoke in support of the library and requested the board leave the appointment process as it is. She said she feels there has been a lot of hoopla made about nothing. **Ron Lewis** and **David Street** introduced themselves and said they represent Foundation Forward, a non-profit organization that previously presented and built the Charters of Freedom. Mr. Lewis said they have built twenty-seven Charters of Freedom so far with the goal to build one similar to the one at the front of the Macon County Courthouse in all 100 counties. He said they are here tonight to give a supplemental gift of the Civil Rights to the county. Mr. Street gave an overview of the framed piece before presenting it to the board. He requested we pass the piece around to the local schools, county, and town departments, and once complete place it as close as possible to the entrance to the Charters of Freedom. Mr. Lewis said that in the coming weeks, Mr. Roland would receive a letter that authenticates the piece.

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

- To add Item 10D Consideration of Bond Release for Whiteside Cottages under Old Business by Mr. Roland

Minutes
08.08.23

- To add Item 9A Presentation by whyuskids under Reports and Presentations by Commissioner Shields
- To add Item 11B1 Request and approval for purchase of fire truck for Cullasaja Gorge Volunteer Fire Department under Old Business by Mr. Roland

REPORTS AND PRESENTATIONS:

- (A) **WHYUSKIDS** – Gracie Parker read a letter being sent to State representatives asking for opioid settlement monies to be spent on improving mental health services for children. The letter stated requests were being made to fund trauma counselors in elementary schools with at least twenty percent of the funding being spent on children. Miss Parker stated she would be going to Washington, DC next month to present the letter to elected officials. Mr. Roland provided information about the regional group that has hired a consultant to assess and facilitate efforts on how the opioid settlement funds are going to be used in the region.

OLD BUSINESS:

- (A) **Discussion Regarding Additional Services for the Franklin High School Project** – LS3P Senior Project Manager Emily Kite joined via Zoom as Mr. Roland stated a request for funds not to exceed \$20,000 was needed for the project consisting of an estimated \$11,500 for geotechnical service and \$8,000 for additional survey work. Ms. Kite said a couple of areas around the perimeter of the site have been identified which were not included in the original survey and there are some additional stormwater sites the engineers would like to review. She added that the stormwater review is a critical part of Phase 1 and the geotechnical exploration is needed in support of the bigger phase of building the school. Ms. Carpenter stated a resolution exempting surveying services, a resolution exempting engineering services, and approval of a budget amendment are needed. Commissioner Young made a motion, seconded by Commissioner Shields to approve both resolutions and the budget amendment to transfer \$20,000 from general fund contingency to cover these items. Vote was 4-1 with Commissioner Young, Commissioner Shields, Commissioner Antoine, and Commissioner Higdon voting in favor of the motion and Commissioner Shearl opposed.
- (B) **Highlands Middle School Renovation Project Update and Next Steps** – Ms. Kite reported that LS3P put out for bid the HVAC, roof, window replacement, and flooring replacement at the end of May and

Minutes

08.08.23

Page **3** of **7**

conducted two rounds of bids with response from one bidder, the same for both rounds. She said the proposed bid is \$1,184,195 which is more than what is available in the budget. Ms. Kite said LS3P has worked with the liaison committee to look at options to change or alter the scope of work. She stated the Board of Education feels the entire scope of the project is urgent and that the project should move forward. Ms. Carpenter informed the board that this would result in a shortfall in the Repair and Renovation fund line of \$549,895. Commissioner Young said this is a needy fix in Highlands and said the issue he has is that he does not believe we should react on just one bid. He suggested we reach out to additional contractors, back up, and rebid the projects. After some discussion regarding suggested bid protocols, Commissioner Young made a motion seconded by Commissioner Antoine to reject the bid due to cost. Vote was unanimous.

- (C) Letter from Macon, Jackson, and Swain County Managers Concerning Review of the Fontana Regional Library Agreement –** Mr. Roland reminded the board that they had requested he meet with the managers from Swain and Jackson Counties to talk about the agreement. He said this is the first 10-year review of this agreement since implementation. Mr. Roland indicated that Swain and Jackson Counties are also presenting this letter to their boards today and said this is a starting point so each of the boards can begin discussing the agreement. Mr. Roland read the letter aloud which included that the Managers feel the agreement and the structure overall is great but the one thing they feel one thing needs to be adjusted is the appointment of board members [Attachment 1]. Commissioner Antoine said many issues are being blown up by the community and media and stated that the Memorandum of Understanding (MOU) has been in place for ten years and many were not aware of what was in that agreement. He indicated there was no reason to move forward with renewing the current agreement when changes needed to be made. Chairman Higdon said the board would take the letter and recommendations under review.

- (D) Consideration of Bond Release for Whiteside Cottages –** Planning Director Joe Allen gave an overview of the project bond which was entered into on May 10, 2022, with the Pradera Group in the amount of \$110,361 for the installation of a retaining wall and fill material to improve a road grade. A request to release the bond and documentation of completion of the work was received on July 24, 2023. Mr. Allen recommended release of the bond. Commissioner Shearl made a motion, seconded by Commissioner Antoine, to release the bond as requested. Vote was unanimous.

NEW BUSINESS:

- (A) Discussion Regarding the Receipt of Grant Funding and Consideration of the Addition of Positions for Housing** – Housing Director John Fay shared information about grant funding in the amount of \$840,000 that the County will be receiving. He explained that the projects to be funded would require additional staff and requested the board approve the addition of four positions. Mr. Fay said the four positions will consist of an administrative clerical position, an auditor/team leader, and two retrofit installers. Commissioner Young made a motion, seconded by Commissioner Shields to approve the additional staff with the understanding that if grant funding goes away, the positions go away. Vote was 3-2 with Commissioner Young, Commissioner Shields, and Commissioner Antoine voting in favor of the motion and Commissioner Shearl and Commissioner Higdon opposed.

At 7:51 p.m., Chairman Higdon called a five-minute recess. The meeting was reconvened at 7:57 p.m.

- (B) Discussion Regarding Contracts for Volunteer Fire Departments** – Emergency Management Director Warren Cabe said this item is for discussion only tonight. He said the County Attorney and the Volunteer Fire Departments have reviewed the draft contracts and provided feedback. Mr. Cabe said the Town of Franklin has also reviewed the draft contract and is awaiting our approval to move forward. He shared two versions of the draft contracts - one for non-profits for the volunteer fire departments and a second for municipalities, otherwise, there are no differences. Mr. Cabe highlighted the changes and differences between the current and the proposed draft contracts and asked for the board to review the drafts and give feedback. He said he would come back in Oct or Nov for final approval.
- (B1) Request and Approval for Purchase of Fire Truck for Cullasaja Gorge Volunteer Fire Department (VFD)** - Jack Baird Chairman of the Cullasaja VFD presented a request to move forward with the purchase of a truck. Mr. Cabe said by the contract the VFDs have to get approval from the Board of Commissioners before moving forward with the purchase. Mr. Baird provided a draft letter and requested Mr. Roland put the letter on official letterhead and have Chairman Higdon sign it. Ms. Carpenter said she would prepare a separate letter which is needed from finance. Upon consensus of the board, Mr. Roland agreed to prepare the letter as requested.

- (C) **Use of County Property by Friends of the Greenway (FROGS) –** Commissioner Gary Shields introduced Ms. Rita St. Clair and thanked the other FROGS board members in attendance. He said he wanted the new commissioners to be updated on what FROGS does. Ms. St. Clair provided a handout to board members and gave an overview of the history of FROGS.
- (D) **Discussion and Approval of Lease Extension for USDA Macon Service Center –** Finance Director Lori Carpenter reviewed the lease extension in the amount of \$826.66 per month for space and said there were no changes from the current agreement. Commissioner Young made a motion, seconded by Commissioner Shearl, to approve the lease extension as requested. Vote unanimous.
- (E) **Changes to Memorandum of Understanding (MOU) between Macon County Board of Commissioners, Cooperative Extension Services, NC State, and NC A&T State University –** County Extension Director Christy Bredenkamp reported that the last MOU was signed in 2007 and that the State is trying to be consistent in revisiting the agreements. She reviewed the MOU and the changes and said most of the changes are to update wording. Ms. Bredenkamp requested the board approve to continue the MOU and sign the updated agreement. Chairman Higdon requested Mr. Ridenour review the MOU and bring it back to the next meeting for approval.
- (F) **Tax Refund for Parcels Located in Swain County –** Tax Administrator Abby Braswell reported that during a State review, they found that twelve parcels located on the Macon and Swain County line, have been taxed in Macon County but should be identified as Swain County properties. She suggested refunding the past five years of taxes paid and then Swain County is going to tax the properties for the same five-year period. Ms. Braswell said both Macon and Swain County Tax Administrators agree with this process. She said the refund would be \$15, 854.60 and that the funds would come out of prior year revenues. Commissioner Shields made a motion, seconded by Commissioner Young to approve the refund as requested. Vote unanimous.

CONSENT AGENDA: Upon a motion by Commissioner Young, seconded by Commissioner Antoine, the board voted unanimously to approve the consent agenda as presented which includes: (A) Minutes of the July 11, 2023, regular meeting, (B) Macon County Public Health Billing Guide, (C) Macon County Public Health Fee Plan, (D) Service Contract for Franklin Chamber of Commerce, (E) Service Contract for Highlands Chamber of Commerce, (F) Budget Amendments #10-28, (G) Tax releases for the month of July in the amount of

\$18,562.83, and (G) Monthly ad valorem tax collection report – no action necessary

APPOINTMENTS:

(A) Southwestern Community College Board of Trustees (1 seat) – Commissioner Shields made a motion, seconded by Commissioner Young to approve the reappointment of Brett Rogers.

(B) Jury Commission (1 seat) – Clerk of Superior Court Shauna Thun Lamb gave an overview of the Jury Commission and its role in selecting jurors. She recommended the appointment of Vivian Honey to fill one of two vacant seats. Ms. Lamb said appointments are made every two years. Commissioner Antoine made a motion, seconded by Commissioner Shields to approve the appointment as requested. Vote was unanimous.

CLOSED SESSION: None

ADJOURN: With no other business, at 8:45 p.m., upon a motion from Commissioner Young, seconded by Commissioner Shear, the board voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Paul Higdon
Board Chair

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



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

TO: MACON COUNTY COMMISSIONERS

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

DATE: July 28, 2023

RE: Settlement Report for 2022 Taxes

Each year the North Carolina General Statute §105-373 dictates that a series of reports be made available to the Macon County Commissioners as a part of the annual settlement for the Tax Collector. The reports that are attached are identified as follows:

1. A summary of the collection practices and remedies employed by the tax collector.
2. A financial report for the most recent fiscal year's taxes that balances all of the amounts charged to the tax collector for collection, including taxes, discoveries, penalties, fees and interest, against the amounts actually collected. (Settlement Report)
3. A sworn statement that states that diligent effort has been made by the Collector to collect any taxes due by reasonable means available for collection procedures.
4. A list of delinquent property taxes from the most recent year owed by taxpayers who do own real property in the jurisdiction. This list is further identified as the same list that was provided as the advertising list for publication in the local paper. **Please note that this list was generated in April 2023, for advertisement purposes, and many of the accounts on this list have been paid in full at this time. This list is on file in the Macon County Tax Collector's Office and will be provided if needed.**
5. A list of delinquent property taxes from the most recent fiscal year owed by taxpayers who do not own real property in the jurisdiction (personal property). **This list is on file in the Macon County Tax Collector's Office and will be provided if needed.**

TAX COLLECTIONS:

The Tax Collections Office staff consists of a Tax Collection Supervisor, and two (2) Deputy Tax Collectors, all of whom are certified through the North Carolina Tax Collectors Association. The collection procedure involves processing payments through checks, cash and electronic payments. Property owners may pay their taxes through the mail, phone-based transactions, on-line, in person and through a secure drop-off box located in front of the annex building. Many accounts are also paid through an electronic process utilized by escrow companies, service companies and by Auto-Agent, which is a software program that mortgage/escrow companies utilize in order to eliminate 98% of refunds.

The collections office staff utilizes diligent effort to collect both the current year taxes and any delinquent taxes. Collection of the current year taxes involves the processes as mentioned above as well as a lockbox service, which is provided through the Wells Fargo bank. This service involves Wells Fargo staff electronically processing payments, with a report provided to the office staff daily, with payments processed and balanced by the collections staff on the same day. In addition, this staff works closely with escrow companies, service companies and Auto-Agent to electronically process payments that are forwarded each year. As always, we process payments on-site, and service many property owners who pay directly through our office.

We have increased the use of enforced collections through this office in recent years. Enforced collections involve processes utilized to collect delinquent taxes. These processes include: garnishment of bank accounts, garnishment of Department of Revenue returns, garnishment of rents or other dollars held by a third party, and as a last resort, the foreclosure process.

As noted above, the foreclosure process is now utilized in this office with successful results. We contract with attorney Victoria Smith, of Ridenour & Goss to handle our foreclosures. The mortgage style foreclosure process is utilized, resulting in a much more efficient process, with attorney involvement throughout. This process is initiated with a demand letter for payment, which regularly results in payment without any other part of the process being utilized. In my opinion, the inclusion of this process is necessary to insure that the tax collections rate is kept at the maximum amount achievable.

Prior to enforced collections being utilized, a property owner is notified by billings in July of each year, second notices which are mailed in January of each year, advertisement in the newspaper which is scheduled for April of each year, and various other communications that are mailed directly from this office. Processes for payment also include pre-payments, which allow a property owner to divide his or her tax bill into twelve (12) "pre-payments" prior to the bill being issued or partial payments after the bills are issued and prior to the delinquency date.

Processing and balancing of fund collection reports are issued to the finance office on a daily, monthly, and yearly basis.

The increase in the use of enforced collections and other collection procedures has resulted in the tax collection rate being over 98% for the past three (3) years, with the 2022 collection rate being 98.73%.

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



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

TO: MACON COUNTY COMMISSIONERS
FROM: Macon County Tax Collector's Office
Delena Raby, Tax Collections Supervisor
DATE: July 28, 2023
RE: Settlement Report

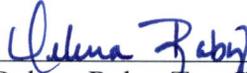
In accordance with N.C.G.S. §105-373(a) (1), I respectfully submit the following statement:

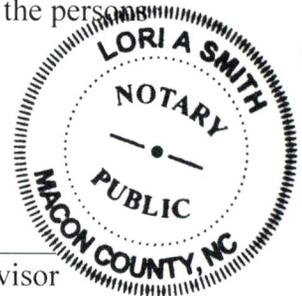
The following lists are on file and available for review in the Tax Collections Office. (1) a list of the persons owning real property whose taxes for 2022 remain unpaid, along with the principal amount owed by each person (the advertisement list which was developed and made available in April 2023); and (2) a list of the persons not owning real property whose personal property taxes for 2022 remain unpaid, along with the principal amount owed by each person.

In compliance with N.C.G.S. §105-373(a)(3), a report entitled "Macon County Settlement Report-2022" setting forth my full settlement for all taxes in my hands for collection of the 2022 taxes, as well as any delinquent taxes owed will be provided.

Further, I hereby certify that I have made diligent efforts to collect the taxes due from the persons listed in such a manner that is reasonably necessary.

Respectfully submitted,


Delena Raby, Tax Collections Supervisor



SWORN TO AND SUBSCRIBED BEFORE ME, this 3rd day of August, 2023.


Lori A. Smith
Notary Public

My Commission Expires:

September 24, 2025

Settlement for Current Taxes for
Fiscal Year 2022-2023
General Taxes G01*22

Charges:		Running Total
Personal Levy	541,395.52	
Real Levy	30,797,269.63	
Total Original Levy		31,338,665.15
Discovery Levy	14,610.24	
Rollback Levy	53,595.31	
Discovery Total		68,205.55
Corporate Utility Levy		813,968.35
		31,406,870.70
		32,220,839.05

Total **32,220,839.05**

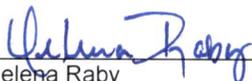
Credits:	
Deposit	(32,079,220.92)
Interest	62,309.35
Releases	(30,861.71)
Refunds	193,838.51
Write Offs	(1,269.83)
Misc Debits/Credits	42,181.47
Uncollected	(407,815.92)
Total	(32,220,839.05)

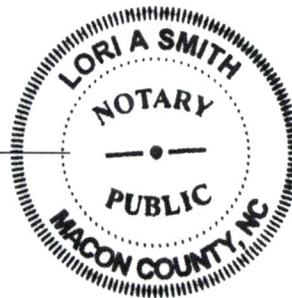
Total Charges **32,220,839.05**

Total Credits **(32,220,839.05)**

Variance -

Collection percentage for 2022 general taxes: 98.73%


Delena Raby
Tax Collections Supervisor



SWORN TO AND SUBSCRIBED BEFORE ME, this 28th day of July, 2023.


Lori A. Smith
Notary Public

My Commission Expires:

09/24/2025

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: September 06, 2023

RE: Releases for August, 2023

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 AUGUST 2023: \$ 49,457.42

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
130023 ADT LLC	2023-52794	DY: PERSONAL PROPERTY LAS	12/31/9999 1:35:12 PM			
		CLERICAL ERROR		F01 ADVL TAX	79,025.00	41.41
		CLERICAL ERROR		G01 ADVL TAX	79,025.00	213.37
		NEW ACCOUNT WAS CREATED TO REFLECT DIFFERENT TOWNSHIPS		TOTAL RELEASES:		254.78
152199 BROWN, BRANDY	2023-73298	DY:ORP:6584795886 ZAD	12/31/9999 3:47:33 PM			
		CLERICAL ERROR		F01 ADVL TAX	27,720.00	14.53
		CLERICAL ERROR		G01 ADVL TAX	27,720.00	74.84
		CLERICAL ERROR- OA DID NOT APPLY ONTO BILL		TOTAL RELEASES:		89.37
106678 BROWN, CATHY H	2023-59512	DY:ORP:6526098627 ZAD	12/31/9999 10:00:00 AM			
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		F09 ADVL TAX	21,800.00	10.62
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		G01 ADVL TAX	21,800.00	58.86
		ILLEGAL TAX- DOUBLE TAXED FOR WATER AVAILABILITY ONTO LAND		TOTAL RELEASES:		69.48
84301 BURLING, DONALD V	2015-80999	DY: RP:6595482707 LAS	12/31/9999 4:10:15 PM			
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		A0 FFEFEE	636,990.00	5.00
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		F01 ADVL TAX	636,990.00	283.46
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		G01 ADVL TAX	636,990.00	2,223.10
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		L01 FFEFEE	636,990.00	72.00
		EXEMPT STATUS WAS NOT APPLIED		TOTAL RELEASES:		2,583.56
148809 BUTLER, TERESA DIANE WOODALL	2023-95839	DY:ORP:7522588110 ZAD	12/31/9999 3:38:20 PM			
		CLERICAL ERROR		F04 ADVL TAX	8,900.00	4.27
		CLERICAL ERROR		G01 ADVL TAX	8,900.00	24.03
		CLERICAL ERROR, SWMH CONDITION CHANGED- CORRECT VALUE		TOTAL RELEASES:		28.30
153050 CHASTAIN, JERRY T	2023-300821	DY:ORP:6580170763 LAS	12/31/9999 9:17:18 AM			
		CLERICAL ERROR		F03 ADVL TAX	6,700.00	4.62
		CLERICAL ERROR		G01 ADVL TAX	6,700.00	18.09
		OUTBUILDING ON WRONG LOT		TOTAL RELEASES:		22.71
146211 COHEN, BARRY D.	2023-95448	DY:ORP:7520076838 LAS	12/31/9999 2:04:15 PM			
		CLERICAL ERROR		F10 ADVL TAX	39,930.00	7.63
		CLERICAL ERROR		G01 ADVL TAX	39,930.00	107.81
		SQUARE FOOTAGE INCORRECT		TOTAL RELEASES:		115.44
95933 CSI LEASING INC	2023-206905	DY: PERSONAL PROPERTY DLR	12/31/9999 2:38:53 PM			
		CLERICAL ERROR		F01 ADVL TAX	942.00	0.49

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
151032 HARGREAVES, JOHN R	2023-62473	DY:0RP:6562644214 LAS	12/31/9999 1:03:10 PM			
		CLERICAL ERROR		F05 ADVL TAX	201,230.00	98.00
		CLERICAL ERROR		G01 ADVL TAX	201,230.00	543.32
		INFORMAL APPEAL CHANGE DID NOT SAVE		TOTAL RELEASES:		641.32
2921 JUSTICE, HOWELL	2023-77396	DY:0RP:6591137411 LAS	12/31/9999 12:52:45 PM			
		CLERICAL ERROR		F03 ADVL TAX	117,770.00	81.26
		CLERICAL ERROR		G01 ADVL TAX	117,770.00	318.00
		AGE EXEMPTION DID NOT APPLY ONTO THE BILL		TOTAL RELEASES:		399.26
57382 LANE, GRACE ERWIN	2023-55734	DY: PERSONAL PROPERTY LAS	12/31/9999 11:26:41 AM			
		CLERICAL ERROR		F01 ADVL TAX	6,555.00	3.43
		CLERICAL ERROR		G01 ADVL TAX	6,555.00	17.70
		SOLD BOAT IN MAY 2022		TOTAL RELEASES:		21.13
86378 LAUREL RIDGE HOMEOWNERS' ASSOCIATION INC	2023-63086	DY:0RP:6564446736 LAS	12/31/9999 2:05:06 PM			
		CLERICAL ERROR		F05 ADVL TAX	24,400.00	11.88
		CLERICAL ERROR		G01 ADVL TAX	24,400.00	65.88
		OWNED BY HOA COMMON AREA		TOTAL RELEASES:		77.76
13704 LEOPARD, HARRISON W	2023-80816	DY:0RP:6595355389 LAS	12/31/9999 3:55:41 PM			
		CLERICAL ERROR		F01 ADVL TAX	2,290.00	1.20
		CLERICAL ERROR		G01 ADVL TAX	2,290.00	6.18
		CLERICAL ERROR		L01 FFEEFEE	2,290.00	108.00
		DWELLING UNSOUND		TOTAL RELEASES:		115.38
36350 MCCOY, SUE	2023-204159	DY: PERSONAL PROPERTY LAS	12/31/9999 1:57:43 PM			
		CLERICAL ERROR		F01 ADVL TAX	10,900,000.00	5,712.00
		CLERICAL ERROR		G01 ADVL TAX	10,900,000.00	29,430.00
		VALUE KEYED INCORRECTLY		TOTAL RELEASES:		35,142.00
122921 MOUCHET, ANNETTE M	2023-102712	DY:0RP:7551952093 LAS	12/31/9999 4:15:53 PM			
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		F10 ADVL TAX	1,196,060.00	228.45
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		G01 ADVL TAX	1,196,060.00	3,229.36
		ILLEGAL TAXES OR LEVIED FOR AN ILLEGAL PURPOSE		L01 FFEEFEE	1,196,060.00	108.00
		COUNTY LINE CORRECTION		TOTAL RELEASES:		3,565.81
99642 PASSMORE, VERNON A LIFE ESTATE	2023-58873	DY:0RP:6517584943 LAS	12/31/9999 2:20:23 PM			
		CLERICAL ERROR		F09 ADVL TAX	6,040.00	2.94
		CLERICAL ERROR		G01 ADVL TAX	6,040.00	16.31
		CLERICAL ERROR		L01 FFEEFEE	6,040.00	108.00
		NO POWER, UNLIVEABLE		TOTAL RELEASES:		127.25

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
3063 ROBERSON, HARRY P JR & CAROLYN	2023-56584	DY:ORP:6488839732 LAS	12/31/9999 3:28:28 PM			
		CLERICAL ERROR		F03 ADVL TAX	10,000.00	6.90
		CLERICAL ERROR		G01 ADVL TAX	10,000.00	27.00
		PROPERTY DOES NOT HAVE WELL OR SEPTIC		TOTAL RELEASES:		33.90
152539 SMALLWOOD, SARAH I	2023-98615	DY:ORP:7534498957 LAS	12/31/9999 8:31:37 AM			
		CLERICAL ERROR		F04 ADVL TAX	45,000.00	21.60
		CLERICAL ERROR		G01 ADVL TAX	45,000.00	121.50
		DISABLED VETERAN EXEMPTION WAS NOT APPLIED ONTO THE BILL		TOTAL RELEASES:		143.10
52001 SMITH, BUFORD CARL JR	2023-76836	DY:ORP:6590008571 LAS	12/31/9999 4:16:56 PM			
		CLERICAL ERROR		F03 ADVL TAX	3,300.00	2.28
		CLERICAL ERROR		G01 ADVL TAX	3,300.00	8.91
		CLERICAL ERROR		L01 FFEFEE	3,300.00	108.00
		MOBILE HOME OWNED BY MARGARET BETTIS, MOVED TO PERSONAL PROPERTY		TOTAL RELEASES:		119.19
149467 SNOBAR LLC	2023-30096	DY:ORP:6592061959 LAS	12/31/9999 3:45:36 PM			
		CLERICAL ERROR		L01 FFEFEE	0.00	216.00
		LANDFILL FEE SHOULD NOT APPLY - BUILDERS INVENTORY		TOTAL RELEASES:		216.00
149467 SNOBAR LLC	2023-301025	DY:ORP:6592072897 ZAD	12/31/9999 3:46:05 PM			
		CLERICAL ERROR		L01 FFEFEE	0.00	108.00
		CLERICAL ERROR- LANDFILL FEE SHOULD NOT HAVE BEEN APPLIED ONTO THE BILL- BUILDERS INVENTORY		TOTAL RELEASES:		108.00
149467 SNOBAR LLC	2023-301028	DY:ORP:6592073954 ZAD	12/31/9999 3:44:55 PM			
		CLERICAL ERROR		L01 FFEFEE	0.00	108.00
		CLERICAL ERROR BUILDERS INVENTORY LANDFILL FEE SHOULD NOT APPLY ONTO THE BILL		TOTAL RELEASES:		108.00
149467 SNOBAR LLC	2023-301029	DY:ORP:6592074941 LAS	12/31/9999 3:46:37 PM			
		CLERICAL ERROR		L01 FFEFEE	0.00	108.00
		LANDFILL FEE SHOULD NOT APPLY - BUILDERS INVENTORY		TOTAL RELEASES:		108.00
149467 SNOBAR LLC	2023-301033	DY:ORP:6592085155 LAS	12/31/9999 10:23:00 AM			
		CLERICAL ERROR		L01 FFEFEE	0.00	108.00
		LANDFILL FEE SHOULD NOT APPLY - BUILDERS INVENTORY		TOTAL RELEASES:		108.00
61567 SPARKS, MARCUS	2023-58674	DY:ORP:6516146527 LAS	12/31/9999 3:31:27 PM			
		CLERICAL ERROR		F09 ADVL TAX	73,041.00	35.57

COLLECTIONS MONTHLY TOTALS REPORT
 Macon County - Year To Date August 2023 Tax Year 2023

Macon County
Advalorem Tax Collections Report
Year To Date August 2023 Tax Year 2023

TAX YEAR 2023 Month To Date August 2023 Tax Year 2023

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance
General Tax	31,405,280.29	6,078.64	-10,521.42	0.00	-19.80	31,400,817.71	-8,497,623.72	22,903,193.99
Fire Districts	4,520,906.75	1,068.25	-1,139.01	0.00	-3.25	4,520,832.74	-1,101,438.82	3,419,393.92
Landfill User Fee	2,818,485.10	324.00	-432.00	0.00	-0.91	2,818,376.19	-641,608.34	2,176,767.85
TOTAL:	38,744,672.14	7,470.89	-12,092.43	0.00	-23.96	38,740,026.64	-10,240,670.88	28,499,355.76

TAX YEAR 2023 Year To Date August 2023 Tax Year 2023

Year to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	This Year Collection Percentage Tax Year 2023 As of 8/31/2023	Last Year Collection Percentage Tax Year 2022 As of 8/31/2022
General Tax	0.00	32,990,738.00	-10,521.42	0.00	-1216.48	32,979,000.10	-10,075,806.11	22,903,193.99	30.55%	28.11
Fire Districts	0.00	4,744,966.92	-1,139.01	0.00	-210.92	4,743,616.99	-1,324,223.07	3,419,393.92	27.92%	25.73
Landfill User Fee	0.00	2,963,088.00	-432.00	0.00	-1.36	2,962,654.64	-785,886.79	2,176,767.85	26.53%	25.09
TOTAL:	0.00	40,698,792.92	-12,092.43	0.00	-1428.76	40,685,271.73	-12,185,915.97	28,499,355.76	29.95%	27.61