



Macon County Board of Commissioners Regular Meeting Minutes April 14, 2026

Call to Order and Welcome by Chairman Young

Chairman Young called the April 14, 2026, Macon County Board of Commissioners meeting to order at 6:00 p.m. and welcomed everyone in attendance. All Board Members, County Manager Warren Cabe, Deputy Clerk Tammy Keezer, Finance Director Lindsay Leopard, and County Attorney Eric Ridenour were present, as were a number of county employees, media, and citizens.

Announcements

County Manager Warren Cabe offered several announcements on behalf of the county:

He asked the board to recognize the passing of Ms. Diane Cotton, a longtime educator and administrator with the school system who frequently appeared before the board advocating for local agencies.

He reminded folks about the volunteer appreciation reception at the senior services building on April 23rd from 4 to 6 p.m., noting how essential those volunteers are to county services.

For the general public, County Manager Cabe flagged that greenway repaving work — starting near Phillips Bridge and moving toward the Arthur Drake Inn area — began that day and would cause some interruptions over the next week or so.

For contractors, he announced that the electronic permitting portal is now open for registration under the planning, permitting, and development section of the county's webpage, with the full system coming online soon.

Looking ahead to budget season, County Manager Cabe floated the idea of a work session on May 21st from 9 a.m. to noon, asking the board to pencil it in, with a formal decision to come at the May meeting.

Rounding out his announcements with some good news, County Manager Cabe shared that Macon County was awarded \$2,750,000 from a DEQ recycling grant — just shy of the \$2,900,000 requested. The funds will cover the Carson Convenience Center, the recovery building at the landfill, the recycle building, and a solid equipment list.

Moment of Silence

Commissioner Shields led the assembly in a moment of silence.

Pledge of Allegiance

Commissioner Shields led the Pledge of Allegiance.

Public Hearing(s)

Chairman Young noted there were no public hearings scheduled.

Additions to Agenda

Ms. Keezer noted that two items had been left off the agenda but were included in the packet: the minutes of the March 10, 2026, Regular Meeting (added as Consent Agenda Item 12F) and the tax collection report for March 2026 in the amount of \$1,173.96 (added as Consent Agenda Item 12G).

Public Comment Period

Mary Ann Ingram came to the podium to ask about the agenda layout, noting that the courthouse diagram that used to be displayed was now just plain white paper. She said it used to be beautiful and hoped the board could rectify that somehow.

Matt Jackson returned for a second month to address the board about an ongoing federal investigation into a local investment partnership, stating that tens of millions of dollars are believed to be missing from community members. He noted that federal investigators are actively contacting victims and requesting documents. Mr. Jackson spoke emotionally about the human toll of the situation — particularly for elderly residents who have lost their life savings — and encouraged anyone who has been affected and hasn't yet come forward to reach out to him or local authorities. He acknowledged and commended local law enforcement for their coordination with federal agencies.

Heather Johnson of Otto extended her thanks to the Otto Volunteer Fire Department and the Forest Service for their quick and efficient response to the High Cotton Fire on March 28th.

Morgan Stewart announced the relaunch of Making Sense newspaper under new, local ownership. The publication will be digital-only going forward at makingsense.com, featuring daily publishing, community stories, government alerts, and new digital features. The news coverage and Christian values that defined the paper will remain the same, and nearly all prior staff members are continuing with the new operation.

Adjustments to and Approval of the Agenda

County Manager Cabe requested the removal of Item 11C (New Body/Car Cameras for Macon County Sheriff's Office).

Motion to approve the agenda as amended was made by Commissioner Breeden and seconded by Commissioner Shields. Motion passed 5-0.

Reports/Presentations

America 250 Essay and Logo Contest

Town Manager Amie Owens of the Town of Franklin appeared before the board to present recognitions tied to the Macon County 250th Celebration, a partnership between the county, the Town of Franklin, the Franklin Chamber, and the school system celebrating America's 250th anniversary.

Three students were recognized for their entries in the "What Does America Mean to Me?" essay contest. First-place winner Madison Clouse read her essay aloud, reflecting on America's growth over 250 years, the importance of learning from history, and the role her generation will play in making America "kinder, fairer, and stronger." Her remarks drew warm applause from the room.

Several students were also recognized with Certificates of Recognition for the Macon County 250th logo design contest: Sadie Hicks, Dominic Lightner, Victoria Lightner, and Jacob Lightner — who, it was noted to everyone's delight, is in pre-K. Kenna Keyworth received a special plaque as the designer of the winning logo, which will appear on all marketing materials including flags, t-shirts, magnets, and stickers.

Manager Owens outlined the two-day Fourth of July celebration planned for July 3rd and 4th, including athletic events at Parker Meadows, a free concert on the square featuring Jason Passmore and Rock Holler, the traditional Main Street activities, food trucks, inflatables, historical reenactors, and fireworks at 10 p.m. She also shared details on five sponsorship levels ranging from \$100 (Blue) to \$1,000 (Gold), with a commemorative banner to be donated to the Macon County Historical Society for posterity.

2027 Reappraisal for Macon County

Tax Administrator Abby Braswell presented a thorough overview of the upcoming 2027 reappraisal, walking the board and the public through what a reappraisal is, why it's done, who's affected, and where things stand right now.

She was clear that reappraisals are not conducted to raise taxes. They're required under North Carolina General Statute 105-286, and Macon County stays on a 4-year cycle to keep assessments equalized and fair for all taxpayers. The goal is to bring every parcel back to 100% fair market value so that everybody's paying their share — no more, no less. She walked through real-world examples showing properties assessed anywhere from 46% to 132% of their actual sale prices, illustrating exactly why the process matters.

Ms. Braswell explained that the reappraisal will update all roughly 44,580 Macon County parcels. Both the Town of Franklin and the Town of Highlands will be affected, and the board will use the updated tax base to set the rate for the FY 2028 budget. She noted that state law requires the publication of a revenue-neutral tax rate as part of the budget message — meaning the rate that would bring in the same dollars as before the reappraisal — though the board is not required to adopt it. At the last reappraisal in 2023, the board accepted the revenue-neutral rate, which allowed the tax rate to drop from 40 cents to 27 cents per hundred while keeping the same revenue, given that roughly \$4.3 billion had been added to the tax base.

As of today, the 2027 reappraisal is tracking at approximately a 30% increase countywide on average, which would add about \$3.75 billion to the tax base — though that number changes daily and will continue to shift through the end of 2026. Ms. Braswell noted that Highlands is

running higher than average, the Cowee area is also a "hot place," while Franklin has stayed pretty stable.

In response to questions, she explained that teardown properties — where someone buys a home and demolishes it — are treated as land-only sales, and that outlier sales above or below the trend are carefully evaluated and often excluded from the analysis.

She also walked through the upcoming timeline: a township-by-township update in July, presentation of the schedule of values in August with a public hearing in September, adoption vote in October, and a 30-day public notice period before final adoption.

Capital Improvement Plan

Mitch Brigulio of Davenport & Company presented the annual Capital Improvement Plan (CIP) update, covering the county's financial performance, debt position, and five-year capital outlook.

Mr. Brigulio opened by noting the county holds a strong AA 2 (Moody's) / AA (S&P) credit rating — a reflection of sound financial management. He walked through the rating methodology, noting that 40% of the rating is tied to the economy and institutional framework (things the county has limited control over), while the remaining 60% is financial performance and debt levels, where the county has more influence. He noted that the county's income metrics don't stack up as well against peers, partly because high-value second-home areas like Highlands don't show up in local income statistics.

On the financial performance side, Mr. Brigulio reported that FY 2025 was essentially flat — revenues matched expenses, and the unassigned fund balance held steady at around \$48 million. He explained that \$20 million of that amount has been earmarked for the CIP (partly tied to the Franklin High School project funding plan) but hasn't been spent yet because many of the associated projects are still in design. That brings the "available" unassigned fund balance down to about \$28 million, with roughly \$21 million tied up in the 30% fund balance policy, leaving approximately \$6.6 million in true excess capacity.

For the CIP itself, Mr. Brigulio described a total five-year investment of \$120 million from FY 2027–2031, of which about \$66 million is expected to come from grants and other outside sources. Of the remaining ~\$54 million in county-funded needs, the model assumes roughly \$13.8 million will be cash-funded. A \$10 million county facility relocation project is assumed to be debt-financed, which helps preserve the capital reserve balance.

Three scenarios were presented:

- Scenario 1 (FY 27 projects without the county facility): Fully cash-fundable, leaving a minimum capital reserve balance of \$6.8 million.
- Scenario 2 (FY 27 projects with the county facility debt-financed): Also manageable, leaving a minimum capital reserve balance of \$1.9 million.
- Scenario 3 (Full 5-year CIP): Shows a shortfall of about \$11 million, but the first dollar of that shortfall wouldn't be needed until 2031 — giving the county plenty of runway.

Commissioner Shields asked about the impact of the quarter-cent sales tax, which Macon County has not yet adopted (the only county in the region that hasn't). Mr. Brigulio showed that if passed and dedicated to capital, the sales tax — estimated at around \$2 million annually — would eliminate the Scenario 3 shortfall entirely and leave a \$6 million capital reserve balance. The equivalent property tax rate impact would be roughly 1.69 cents if adopted when the shortfall actually hits, or just under a penny if adopted now.

Commissioner Shearl pressed on investment earnings from the fund balance, noting that the county is generating meaningful returns on those reserves. Mr. Brigulio estimated a roughly 3.75% return on invested funds at current rates, and both he and County Manager Cabe acknowledged that conservative budgeting of investment income and sales tax often produces the year-end surpluses that replenish the capital reserve over time.

County Manager Cabe emphasized that this model is a planning tool, not a locked-in commitment — numbers like the \$10 million facility estimate can and will change as more is known, and only the FY 2027 budget is actually being funded right now. Everything else is a best guess.

Old Business

Update and Request for Funds for Cowee Fire and Rescue

Chief Dustin Pendergrass of Cowee Fire and Rescue returned to the board, roughly six months after the merger with the Burningtown-Iotla Fire Department, to give an update and request funding assistance.

On the positive side, Chief Pendergrass reported that 9 former Burningtown-Iotla members joined, along with 3 new community members, bringing total membership to 76 firefighters and 6 juniors, with more young folks waiting to turn 14. Full-time staff increased from 1 to 2, with 8 part-time firefighters covering weekdays from 7 a.m. to 5 p.m. A community meeting drew 25–30 residents despite a projected ice storm, and the board of directors was expanded by adding 2 community members from the Burningtown-Iotla area, bringing the total to 14.

Average response time over the past six months is just shy of 10 minutes around the clock. The department finished 2025 with 526 calls and is tracking at 138 calls so far in 2026.

The harder part of the report dealt with a long list of deferred maintenance and equipment failures discovered after taking over the stations. Two of the four inherited 4-wheel drive engines failed pump inspections — the same engines that had previously been certified as passing. One has already been repaired with a new pump at a cost of \$15,911.47; the second needs an estimated \$18,000 in repairs and is currently out of service, replaced by a reserve engine pulled from Oak Grove Station. A serious roof leak at Station 5 (the Iotla substation on Iotla Church Road) was found to be out of compliance with the North Carolina Commercial Code, with a repair estimate of \$26,098.80 that has not yet been completed. Additional issues included 15 tires needing replacement (\$5,000+), tanker and vehicle repairs, rescue airbags that are dry-rotted and out of service (\$13,073.82 to replace), jaws-of-life batteries that hadn't been serviced in three years (\$5,500), and brush truck repairs. Total expenditures to date on major needs: \$52,473.19. Total estimated cost to address everything: approximately \$109,000.

Commissioner Shearl asked pointed questions about the financial situation, learning that there was \$35,259.92 in a savings account when the merger occurred — money that was used to reimburse Cowee for covering 131 medical and 50 fire calls during the 13 months prior to the merger. He also learned that the county has collected \$261,182.05 in Burntown-Iotla fire tax for FY 2025-2026 so far, and that those funds went toward the combined department's operational budget, particularly part-time staffing.

Commissioner Shearl stated plainly that in his view, "Burningtown-Iotla Fire Department has collected millions of dollars with no evidence that there's been any maintenance, any new apparatus, or anything," and recommended a forensic audit of the department's books for the last 3 to 5 years. Commissioner Breeden echoed support for that idea but also said the priority right now should be getting the community's equipment up and running, and expressed personal support for the \$75,000 funding request. County Manager Cabe and Finance Director Lindsay Leopard discussed the mechanics, with Ms. Leopard recommending that the funding be treated like the Community Funding Pool from fund balance, with receipts required. Commissioner Shearl ultimately made the motion.

Mr. Cabe noted that he and Attorney Ridenour are already working on updated fire department contract language to better address reimbursement and coverage situations going forward.

Motion to approve a \$75,000 budget amendment from fund balance to cover equipment repairs for Cowee Fire and Rescue for the Cowee and Burningtown districts was made by Commissioner Shearl and seconded by Commissioner Breeden. Motion passed 5-0.

Mr. Cabe indicated he would follow up with information on the cost and process for a forensic audit of the former Burningtown-Iotla Fire Department.

New Business

Recommendations to Amend the Recreation Commission Bylaws

Parks and Recreation Director Seth Adams presented background on the Recreation Commission, a 5-member advisory board that meets every other month and serves as a guide on new facilities, programs, and projects. With all current members' terms expired, he brought forward a proposal to revise the bylaws and restructure the board to include representatives from the Franklin area, the Nantahala area, the Highlands area, a school system representative, and a senior representative — reflecting the county's geography and the department's key partnerships.

Attorney Ridenour noted that he had just received the latest draft moments before the meeting and flagged that there were multiple versions in circulation — some with different membership structures and voting provisions for commissioner liaisons. Mr. Cabe added that the last officially approved bylaws dated to 2007, and recommended the cleanest path forward would be to revise the bylaws for discussion at the May meeting and make appointments at that time.

Commissioner Shearl raised a concern about term limits, recommending the board align the Recreation Commission with other county boards at two consecutive 4-year terms rather than three. Mr. Adams indicated he had no objection to that change.

The board agreed to table both the bylaw adoption and the Recreation Commission appointments until the May meeting, with Mr. Adams to submit a revised draft for review. He confirmed there are no pressing decisions that would require the commission to meet in the interim.

Approval of Bid and Budget Amendment for Detention Center Roof Replacement

Mr. Cabe presented the results of the bidding process for the Detention Center roof replacement. The low bid came from Alcon Roofing — the same company the county used on the library project with great results — at \$195,292. The scope includes replacing 13,000 square feet of membrane roof (removing the existing membrane and rock), replacing all 14 skylights, and adding 400 feet of walk pad. The project comes with a 20-year warranty.

Motion to approve the bid from Alcon Roofing and appropriate \$195,292 from fund balance for the Detention Center roof replacement was made by Commissioner Shields and seconded by Commissioner Breeden. Motion passed 5-0.

New Body/Car Cameras for Macon County Sheriff's Office

This item was removed from the agenda prior to discussion.

Approval of Cullasaja Gorge Fire and Rescue Substation Map

Mr. Cabe introduced the item, with Ms. Linda Cook of Cullasaja Gorge Fire and Rescue present. The department has placed a new substation on Ellijay Road into service, which extends 5-mile and 6-mile protection class districts and brings coverage to some previously unprotected residents. Board approval of the map is the next step before submission to the North Carolina Office of State Fire Marshal for review, inspection, and ultimately lower insurance ratings for affected property owners.

Ms. Cook expressed her appreciation for the county mapping staff, singling out Todd Seagle, Chad Hand, Luke Ledford, and Levi Ledford for their helpfulness throughout the process.

Motion to approve the Cullasaja Gorge Fire and Rescue Substation Map as presented was made by Commissioner Breeden and seconded by Commissioner Shields. Motion passed 5-0.

Consent Agenda

The consent agenda included minutes from the March 10, 2026, regular meeting, budget amendments #247-255, Cowee School Arts and Heritage Center Lease, Approval of FY 2025-2026 Audit Contract with martin Starnes & Associates, CPAs, P.A., Approval for Salary for Interim Department of Social Services Director, \$1,173.96 in March 2026 tax releases; and monthly ad valorem tax collection report.

Motion to approve the consent agenda was made by Commissioner Breeden and seconded by Commissioner Shields. Motion passed 5-0.

Appointments

Recreation Commission - 7 Seats

Appointments to the Recreation Commission were tabled until the May meeting, pending revision and adoption of updated bylaws.

Economic Development Commission (EDC) - 2 Seats

The board conducted a ballot vote to fill two seats on the Economic Development Commission.

Motion to approve the EDC appointments of Jim Breedlove and Steve Grissim as determined by ballot, was made by Commissioner Breeden and seconded by Commissioner Shields. Motion passed 5-0.


Closed Session as allowed under NCGS 143-318.11

At 8:36 p.m., a motion to enter closed session pursuant to NCGS 143-318.11 (a)(3) was made by Commissioner Shearl and seconded by Commissioner Breeden. Motion passed 5-0.

At 9:27 p.m., following the closed session, Commissioner Breeden made a motion, seconded by Commissioner Antoine, to return to open session. Motion passed 5-0.

Adjourn/Recess

At 9:29 p.m., a motion to adjourn was made by Commissioner Antoine and seconded by Commissioner Shearl. Motion passed 5-0.



Warren Cabe
Ex Officio Clerk to the Board



Josh Young
Board Chair