



**TOWN OF SYLVA
BOARD OF COMMISSIONERS
REGULAR MEETING**

Thursday, August 10, 2023 at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

AGENDA

CALL TO ORDER

APPROVAL OF AGENDA

All items listed and adopted are for discussion or possible action

APPROVAL OF CONSENT AGENDA

1. August 10, 2023 Consent Agenda

PUBLIC COMMENTS

REPORTS

2. Mayor's Report
3. Commissioner's Report
4. Manager's Report

NEW BUSINESS

5. Watco Lease--Public Restroom
6. Taxi Ordinance Discussion

ADJOURNMENT

Town of Sylva
CONSENT AGENDA
August 10, 2023

1- APPROVE MINUTES: July 13, 2023, **Regular Board Meeting;** July 27, 2022, **Regular Board Meeting**

2- BUDGET AMENDMENT:

# 4 10-352-0000 PD Fines and Fees	\$ 700 C
10-510-3300 PD Supplies and Expense	700 D

REF: To appropriate court released monies into the Police Department budget.

# 5 10-450-2300 Mainstreet Parades	\$ 1,000 C
10-420-1400 Administration Training	500 C
10-410-1300 Board Training	500 C
10-560-7400 SD (NF) Training	2,000 D

REF: Accounting to purchase crosswalk signs that were approved by Board on 7/13/2023.

#6 10-352-0000 PD Fines and Fees	\$ 300 C
10-510-2900 PD Sunshine Fund	300 D

REF: To appropriate a donation into the Police Department budget.

3- REPORTS:

- 1- Business Registration as of July 2023
- 2- Vehicle Tax Report as of June 30, 2023
- 3- Ad Valorem Tax Reports as of June 30, 2023
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of June 30, 2023
- 5- Quarterly Finance Report as of June 30, 2023
- 6- Quarterly Special Revenue as of June 30, 2023

4- TAX SETTLEMENTS:

- 1- 2022 Ad Valorem Tax Settlement
- 2- 2022 Delinquent Tax Settlement – (2012-2021)
- 3- 2022 Prepaid Ad Valorem Tax Settlement
- 4- \$5.00 or Less Settlement
- 5- \$1.00 or Less Over/ Under Settlement
- 6- 2012 Ad Valorem Tax Release
- 7- Insolvent Tax Settlement
- 8- Delinquent County Vehicle Tax Settlement
- 9- 2022 County Vehicle Tax Settlement – Summary Attached
- 10- 2022 Combined Town and County Tax Settlement

5- OTHER:

- *Based on G.S. 105-373(a)(1)b the insolvent list will be advertised in **The Sylva Herald** on **August 24, 2023.***
- *Lynn Allen Bryant – Deputy Tax Collector – Board authorization to collect taxes (see attachment) bonded under Tax Collector.*
- *Amanda Murajda - Tax Collector – Board authorization to bill and collect taxes (see attachment) bonded for **\$400,000.***

- ***Amended Bryson Park and Playground Equipment Grant Project Ordinance ~ Wurster change order #1 (\$4,000) amended from contingency (see attached).***
- ***Amended Public Restrooms Grant Project Ordinance ~ Amended to reflect the \$10,000 property lease that will be paid to Blue Ridge Southern Railroad.***

**Business Registration Permit Application
July 2023**

Item 1.

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
7/17/2023	The Rustic Raven	552 W. Main Street	Patricia Sanders

JACKSON COUNTY ACTIVITY TOTALS REPORT
ACTIVITY FROM 6/1/23 THRU 6/30/23

Tax Year 2022	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
SGR Sylva Gross Receipts			0.00	457.75		457.75	457.75
Totals For Year 2022			0.00	457.75		457.75	457.75

Grand Totals	Levy	Penalty	Subtotal	Charges	Interest	Subtotal	Total
			0.00	457.75		457.75	457.75

Tax Summary
as of June 30, 2023

(10-301-XX)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	Total	Current Year	TOTALS
Starting Balances	47803.32	25739.87	11355.89	7814.42	6305.23	4092.75	2964.2	2037.46	3,828.52	1,333.46	113,275.12	\$2,205,266.51	10-281-0000
July	-2875.7	-482.5	-286.21	-239.4	-239.4	-239.4	-248.36	-248.36	-248.36	-248.36	-5,356.05	-5,356.05	
August	-1561.35	-389.12	-203.69	-155.9	-155.9	-155.9	-144.29	-144.29	-132.93	-248.36	-3,043.37	-3,043.37	
September	-2282.79	-1238.64	-1287.9	-896.66							-5,705.99	-178,904.25	-184,610.24
October	-754.67	-150.41	-73.27								-978.35	-252,344.84	-253,323.19
November	-506.6	-89.18	-394.56								-990.34	-330,147.84	-331,138.18
December	-3730.74	-321.13	-239.1	-265.18	-265.18	-265.18	-191.57				-5,278.08	-852,964.57	-858,242.65
January	-5458.36	-250.01	-273.02								-5,981.39	-438,281.64	-444,263.03
February	-518.28	-3299.85	-61.3								-3,879.43	-43,187.74	-47,067.17
March	-5374.33	-1007.82	-120.62	-347.18	-56.73	-120.54	-166.72	-191.93			-6,846.76	-44,428.76	-51,275.52
April	-1066.99	-608.62	-537.62	-31.52	-326.66	-326.66	-289.04				-3,694.70	-9,858.85	-13,553.55
May	-4249.73	-3061.77	-1021.06	-79.26	-79.26	-79.26					-8,364.08	-11,502.02	-19,866.10
June	-176.03	-127.98	-78.67	-2015.1	-1123.13	-1186.94	-1039.98	-584.58	-381.29	-248.36	-620.46	-2,615.98	-3,236.44
July - June Totals	-28555.57	-11,027.03	-4,577.02	-2,015.10	-1,123.13	-1,186.94	-1,039.98	-584.58	-381.29	-248.36	-50,739.00	-2,164,236.49	-2,214,975.49
Releases											0.00	-84.48	-84.48
Add to Original Levy											0.00	13,670.60	13,670.60
Under Appeal											0.00	0.00	0.00
Bankruptcy											0.00	0.00	0.00
Refund/Adj											0.00	0.00	0.00
Subtotals	-28,555.57	-11,027.03	-4,577.02	-2,015.10	-1,123.13	-1,186.94	-1,039.98	-584.58	-381.29	-248.36	-50,739.00	-2,150,650.37	-2,201,389.37
EOY Adjustment	\$19,247.75	\$14,712.84	\$6,778.87	\$5,799.32	\$5,182.10	\$2,905.81	\$1,924.22	\$1,452.88	\$3,447.23	\$1,085.10	62,536.12	\$54,618.14	\$117,154.26
(10-110-XX) Balance	\$185.51	\$4,811.11	\$116.11	\$40.1	\$66.05	\$121.07	\$147.69	\$169.89	\$192.09	\$214.30	1,342.98	236.50	1,579.48
Interest													
July	185.51	74.81	59.56	78.35	99.71	121.07	147.69	169.89	192.09	214.30	1,342.98	236.50	1,579.48
August	116.11	54.29	40.1	52.13	66.05	79.97	86.84	99.48	97.34		692.11		692.11
September	193.83	210.37	322.41	306.26							1,032.87		1,032.87
October	64.92	34.75	6.31								105.98		372.95
November	19.13	190.79	38.47								248.39		481.06
December	376.68	45.86	48.28	96.6	120.24	128.39	121.42				937.47		937.47
January	570.22	39.7	57.14								667.06		3,100.25
February	60.94	610.69	0.46								672.09		2,015.94
March	659.92	179.16	37.4								1,110.96		2,595.47
April	186.89	126.03	167.92	132.68	57.29	68.09	109.10	23.38			1,173.38		1,527.29
May	588.67	695.49	275.94	10.58	157.94	187.10	191.44				1,570.68		2,156.07
June	99.27	19.37	25.76	32.25	39.33	31.01					246.99		677.71
Interest Collected	\$3,122.09	\$2,281.31	\$1,079.75	\$708.85	\$540.56	\$615.63	\$656.29	\$292.75	\$289.43	\$214.30	\$9,800.96	\$7,367.71	\$17,168.67
Submitted by: Amanda Murajda, Tax Collector													97.5385%

Top 10 Delinquent Accounts (2022 & prior)

Name	Balance 6/30/2023
Angela George	\$ 14,652.21
Joe Wilson	\$ 5,272.58
Dorothy Worley	\$ 4,647.92
Marjorie Herbert Smith	\$ 3,666.63
5 Grindstaff Cove (Nantahaala Brewing)	\$ 3,623.88
David George Howell	\$ 3,452.51
Teena Marie Woodard	\$ 3,436.47
Joyce Straton	\$ 3,337.35
Ita Beck	\$ 2,934.52
h Realty LLC	\$ 2,845.25

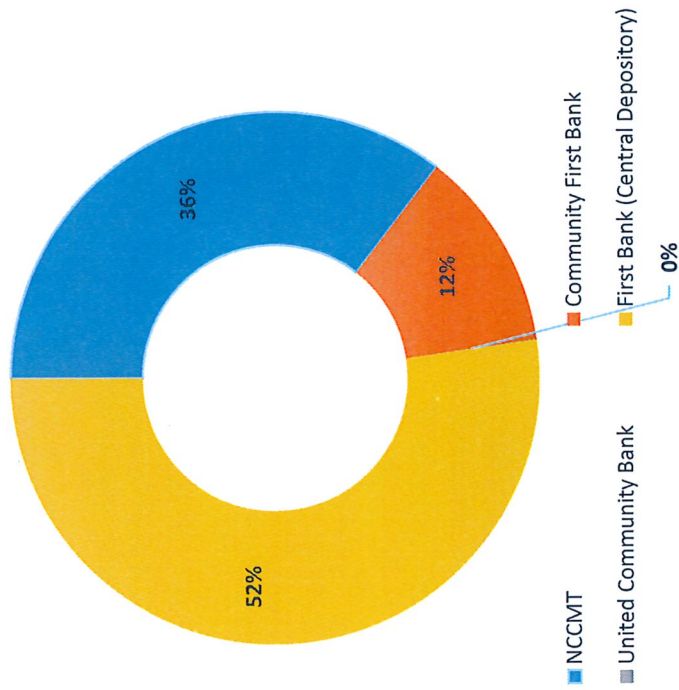
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
6/30/2023

	General Fund				2022-2023 Budget Balance	Actual to Budget Percent	Statement Period	Variance
	2022-2023	Previously	2022-2023	Current				
	Budgeted	Reported	YTD Actual	Month				
Revenues:								
Ad valorem taxes	\$ 2,257,082	\$ 2,329,184.81	\$ 2,354,999.90	\$ 25,815.09	\$ (97,917.90)	104.34%	100.00%	4.34%
Other taxes and licenses	\$ 6,000	6,900.00	6,980.00	\$ 80.00	\$ (980.00)	116.33%	100.00%	16.33%
Unrestricted intergovernmental	\$ 2,842,708	2,516,939.94	3,088,094.95	\$ 571,155.01	\$ (245,386.95)	108.63%	100.00%	8.63%
Permits and Fees	\$ 21,291	23,808.03	25,920.59	\$ 2,062.56	\$ (4,629.59)	121.74%	100.00%	21.74%
Restricted intergovernmental	\$ 253,637	165,357.11	235,866.90	\$ 70,509.79	\$ 17,770.10	92.99%	100.00%	-7.01% *
Investment earnings	\$ 43,192	168,402.56	191,919.00	\$ 23,516.44	\$ (148,727.00)	444.34%	100.00%	344.34%
Other revenues	\$ 37,794	52,693.99	52,486.43	\$ (807.56)	\$ (14,692.43)	138.88%	100.00%	38.88%
Total revenues	\$ 5,461,704	5,263,286.44	5,956,267.77	692,331.33	\$ (494,563.77)	109.06%	100.00%	9.06%
Expenditures:								
General Government	\$ 962,385	748,587.60	815,438.84	66,851.24	146,946.16	84.73%	100.00%	15.27%
Salaries & Benefits	\$ 369,637	336,937.63	369,753.52	32,815.89				
Capital outlay	\$ -	-	-	-				
All other expenditures	\$ 592,748	411,649.97	445,685.32	34,035.35				
Public Safety	\$ 3,492,824	2,593,988.67	2,932,775.61	338,786.94	560,048.39	83.97%	100.00%	16.03%
Salaries & Benefits	\$ 1,762,418	1,363,879.29	1,428,852.14	136,681.43				
Capital outlay	\$ 207,335	113,894.78	113,894.78	-				
All other expenditures	\$ 1,523,071	28,773.70	28,773.70	202,105.51				
Culture and Recreation	\$ 115,936	79,897.13	83,830.89	3,933.76	32,105.11	72.31%	100.00%	27.69%
Salaries & Benefits	\$ 31,400	20,220.32	21,850.55	1,650.23				
Capital outlay	\$ 10,000	-	-	-				
All other expenditures	\$ 74,536	59,676.81	61,980.34	2,283.53				
Transportation	\$ 814,319	518,556.58	645,831.50	127,274.92	168,487.50	79.31%	100.00%	20.69%
Salaries & Benefits	\$ 344,648	221,079.05	296,120.64	26,022.94				
Capital outlay	\$ 73,664	-	53,451.79	53,451.79				
All other expenditures	\$ 396,007	297,477.53	296,259.07	47,800.19				
Economic and Physical Development	\$ -	-	-	-	-	0.00%	0.00%	0.00%
Salaries & Benefits	\$ -	-	-	-				
Capital outlay	\$ -	-	-	-				
All other expenditures	\$ -	-	-	-				
Environmental Protection	\$ 194,415	173,752.76	193,144.41	19,391.65	1,270.59	99.35%	100.00%	0.65%
Salaries & Benefits	\$ 79,752	81,787.09	89,672.05	7,884.96				
Capital outlay	\$ -	-	-	-				
All other expenditures	\$ 114,663	91,965.67	103,472.36	11,506.69				
Total expenditures	\$ 5,579,879	4,114,782.74	4,671,021.25	556,238.51	908,857.75	83.71%	100.00%	16.29%
Revenues over expenditures	\$ (118,175)	1,148,503.70	1,285,246.52	136,092.82	(1,403,421.52)	-25.15%		
Other financing sources (uses):								
Transfers in	\$ 883,107	883,106.50	883,106.50	-	-			
Appropriated fund balance	\$ 605,219	-	-	-	-			
Contributed Capital	\$ 20,000	-	-	-	-			
Sale of Assets	\$ 14,382	14,982.00	14,382.00	-	-			
Loan Proceeds	\$ 1,522,708	898,088.50	897,488.50	-	-			
Transfers to other funds:								
Contributed to fund balance	\$ -	-	-	-	-			
Transfers out	\$ 1,404,533	1,096,019.00	1,096,019.00	-	-			
Transfer to Capital Reserve	\$ -	-	-	-	-			
Total other financing sources (uses)	\$ 118,175	(197,930.50)	(198,530.50)	-	-			
Revenues and other sources over expenditures and other uses	\$ -	950,573.20	1,086,716.02	136,092.82	(1,403,421.52)			

Analysis:
 Grant Funding vs Budget

INVESTMENT PORTFOLIO:		3 Month Avg
BANK	INVESTMENTS	INTEREST
NCCMT	\$5,949,957	4.90%
Community First Bank	\$2,051,812	3.00%
United Community Bank	\$6,882	0.21%
First Bank (Central Depository)	\$8,774,148	2.50%
	\$16,782,799	

DIVERSIFICATION OF INVESTMENTS



STATE REVENUE ANALYSIS:	Revenue	% Collected
Telecommunication	\$26,377	109.90%
Natural Gas	\$12,293	245.86%
Video Programming	\$11,274	93.95%
Franchise on Power	\$317,575	112.62%
Total 4rd QTR (Avg should be 100%)	\$367,519	
Article 40	\$247,774	120.28%
Article 42	\$255,110	116.49%
Article 39	\$514,722	114.89%
Hold Harmless	\$223,132	127.50%
Total 12 Months/1 Estimated (Avg should be 100%)	\$1,240,738	

FUND BALANCE ANALYSIS:	Revenue	% Collected
Unassigned - 6/30/22	\$4,672,360	
Appropriations (ARPA) + Subsequent	-\$436,000	
Appropriated after 7/1/22	-\$153,619	
Appropriated rollover	-\$15,600	
ARPA related funds 2nd Tranche	\$436,297	
Available Fund Balance	\$4,503,438	Goal
Without ARPA - 69.55%	77.01%	68.00%

What does 1 cent = \$49,000

GF Approp. after 7/1 8

Contingency Approp. 2

GF Rollovers after 7/1 2

Balance \$17,100

Note: Board policy states that Fund Balance will not drop below 40% and to have a goal of Fund Balance at 68% of expenditures.

CAPITAL RESERVE FUNDS:		REVOLVING LOAN FUND:	
General Fund	Fire Department	RLF Balance 6/30/22	Interest
GF Res. 6/30/2022	FD Res. 6/30/22	\$218,384	\$293,107
Approp. to CRF	Appropriations	\$0	\$0
Interest	DOI Earmarked	\$4,590	\$16,796
Other	Interest		\$5,398
Subsequent/Approp after 7/1	Transfer to FD GF		-\$22,500
GF Available Funds	FD Available Funds	\$222,974	\$292,801
			RLF Available Funds
			\$45,600

FISHER CREEK ANALYSIS:		Fisher Creek Funds Available	
Bank Investments	Current Invested	FY Interest as of 6/30/2023	Current Interest Rate
NCCMT	\$834,344	\$30,184.50	5.00%
Entegra/Select Bank/First Bank	\$291,497	\$5,081.75	2.50%
Community First Bank	\$2,051,812	\$42,787.27	3.31%
UICB	\$0		
HomeTrust	\$0		
Wachovia	\$0		
1st Citizen	\$0		
	\$3,177,653	\$78,053.52	
			Total Interest starting 10/2007
			\$148,517
			\$116,790
			\$51,827
			\$71,236
			\$55,723
			\$66,937
			\$13,844
			\$524,873
			Funds Available
			\$1,696,320
			ARPA Funds/Interest
			882,642.00
			Appropriations
			-436,000.00
			Balance Remaining
			\$446,642.00

Note: \$3,500,000 received from Clean Water Management Trust Grant 10/2007. The grant requires that \$1,400,000 (40%) be spent on water quality. Currently \$182,141 has been expended towards this purpose leaving \$1,217,859 remaining.

PROPERTY TAX ANALYSIS		OUTSTANDING LOANS	
Budgeted	Original Billing + Utilities	Loan	P/I
\$2,139,982	\$2,215,495	Pumper Truck - FD	\$30,463
\$2,166,311	\$2,166,311	Building Renovations - FD*	\$100,454
\$2,139,829	\$2,139,829		\$130,917
\$13,114	\$13,114		
\$0	\$0		
\$54,618	\$54,618	* Paid by Jackson County	
97.54%	97.54%		
97.97%	97.97%		

Submitted by: Lynn Bryant, Finance Officer

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
June 30, 2023

Item 1.

Public Art Fund (Fund 23) - Special Revenue Fund:

Original Ordinance (2017-01)	0
Fund Balance (6/30/2022)	3,548
Revenue - Donations/ Interest	1,688.76
Fund Balance Appropriation (Operating Budget)	-2,000
Expenditures	-1,489
Balance to Date	\$1,747

Sidewalk SRF (Fund 27) - Special Revenue Fund:

Original Ordinance (2017-02) Note: Amended from RLF	103,713
Budget Amendment #1 (Skyland Drive 7/11/19)	174,687
Budget Amendment #2 (Skyland Drive 3/12/20 - Note: will be reapproved on 2/10/22)	2,800
GF Transfer In from GF (Hwy 107)	200,000
Budget Amendment #3 (Skyland Drive 11/12/22)	100,000
Revenue/Interest	21,992
Expenditures (Skyland Drive)	-104,692
Balance to Date	\$498,500
* Remaining DOT Contract Skyland Drive	\$276,508

ARPA Funds (Fund 28) - Special Revenue Fund:

Revenue - 1st Tranche	436,296.80
Supplanted to GF Fund Balance (10-229-0500)	-436,296.80
Transferred Interest (10-299-0500)	85.76
Revenue - 2nd Tranche	436,296.80
Supplanted to GF Fund Balance (10-299-0500)	-436,296.80
Transferred Interest (10-299-0500)	1,290.70
Balance to Date	\$0.00

Allen Street Landslide (Fund 22) - Capital Project Fund:

Original Ordinance (GF end of year - could have rolled into Capital Reserves) (5/31/2021)	426,000
Amended (GF Fund Balance - Approved 6/10/2021)	324,000
Amended (6/30/2021 Capital Transfer)	490,500
Amended (4/21/22 GF Fund Balance)	323,647
Amended (4/21/22 DOT Contingency) Reimbursement	750,000
Expenditures	-\$373,487
CDC Encumbrances	-\$34,717
Wurster Encumbrances	-\$1,356,250
Contribution to Allen Street Fund Balance	-\$349,820
Interest	45,105
Balance to Date	\$199,873.85

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
June 30, 2023

Item 1.

Bryson Park/Playground (Fund 31) - SCIF Grant Capital Project Fund:

Original Ordinance (SCIF Grant 11612) (2/24/22)	3,000,000
Expenditures	-747,420
Encumbrances (CDC Contract 7/28/2022)	-13,243
Anticipated Wurster Contract	-1,332,920
Interest	54,216
	\$906,417

Public Restrooms (Fund 30) - SCIF Grant Capital Project Fund:

Original Ordinance (SCIF Grant 11611) (2/24/22)	250,000
Amended - SWC Grant (Reimbursable) (5/12/22)	40,000
Amended - (SCIF Grant 11613) (10/27/2022)	100,000
Expenditures	-25,405
Encumbrances (Odell Contract 3/24/2022)	-7,095
Interest	6,876
	\$357,500

Bridge Park Stormwater Project (Fund 32) - Capital Project

Original Ordinance (10/27/2022) ARPA Related Funds	421,000
Amended Ordinance (11/10/2022) ARPA Related Funds	-3,000
Expenditures	0
Encumbrances (Equinox Contract 11/21/22)	-67,500
Interest	6,950
	\$350,500

2022 Tax Settlement
July 1, 2022 - June 30, 2023

CHARGES:

Original Levy	2,171,008.55
Additional Levy	13,670.60
Refunds	
Interest	7,367.71
Discoveries	0.00
Discovery Penalties	674.76
Late Listing	30,532.00
Late Listing Penalties	3,053.20
Total Charges	<u>2,226,306.82</u>

CREDITS:

Deposits	2,171,604.20
Releases	84.48
Refunds	0.00
Insolvencies - Personal	7,228.35
Bankruptcy	0.00
Under Appeal	0.00
Uncollected - Real	47,389.79
Total Credits	<u>2,226,306.82</u>

Amanda W. Murajda, Tax Collector

**2022 Tax Settlement
Delinquent Taxes
July 1, 2022 - June 30, 2023**

CHARGES:

Levy	113,275.12
Refunds	0.00
Interest	9,800.96
2012 Statutory Write-Off	-2,106.62
Levy Adj. Correction	0.00
Total Charges	120,969.46

CREDITS:

Deposits	60,539.96
Releases	0.00
Refunds	0.00
Appeals	0.00
Bankruptcy	0.00
Taxes Remaining	60,429.50
Total Credits	120,969.46

Amanda W Murajda, Tax Collector

PREPAID AD VALOREM TAX SETTLEMENT

10-241-00 TAXES COLLECTED IN ADVANCE:

<u>NAME</u>	<u>PIN#</u> <u>ACCT#</u>	<u>(Bal Forward)</u> <u>AMOUNT</u>	<u>DATE PAID</u>	<u>YEAR</u> <u>APPLIED</u>	<u>Amount</u> <u>Applied to 2022</u>	<u>Remaining</u> <u>Balance</u>
						-
Pole Yard Properties	A#1593/personal	1.98	1/5/2018			1.98
Tonemaster/Falco (Ridenour)	A# 1668-Personal	91.46	3/9/2018			91.46
Edith Powell	A# 200	10.00	10/10/2019			10.00
FP Mailing Solutions	A# 4487	7.33	1/30/2020			7.33
SPD Ventures	A# 4507	9.58	2/7/2020			9.58
Kim Neiheisel	A# 4744	23.48	3/18/2022			23.48
Mantz Tire	A# 4656	0.87	3/19/2022			0.87
Perk and Pastry Bistro	A# 3891	0.88	3/19/2022			0.88
Elaine Hall	P# 7642-42-9725	0.01	8/23/2022			0.01
Simply T's	A# 4066	32.24	8/23/2022			32.24
James Cabe	A# 2336	28.91	11/9/2022			
Daniel Hubbard	A# 984	16.00	10/14/2022			
Jack Garrett	P# 7641-15-7958	159.30	10/21/2022			
George Dunn/Corelogic	7641-45-1389	108.21	11/8/2022			
Joseph Russek/Corelogic	7631-75-6455	843.35	11/8/2022			
Mary Gelbaugh/Corelogic	7641-06-3880	1,014.90	11/8/2022			
Aldine Anderson/Corelogic	7631-95-8147	192.10	11/8/2022			
Aldine Anderson/Corelogic	7641-05-1081	144.23	11/8/2022			
Chris Cooper/Corelogic	7641-18-2677	863.02	11/8/2022			
Harris Regional	A# 3915	2.20	1/3/2023			
Mountain Spine	A# 4437	9.16	1/13/2023			
Russell Bowling Attorney	P# 7641-48-7767	986.83	2/13/2023			
Russell Bowling Attorney	P#7641-74-9405	1,308.66	2/24/2023			
Russell Bowling Attorney	P# 7641-76-2124	2,293.59	2/27/2023			
SE Laundry Equip Sales Inc	A#4670	13.68	3/1/2023			
Russell Bowling Attorney	P# 7641-57-1709 & 7641-57-0747	2,600.31	3/20/2023			
Russell Bowling Attorney	A# 4082 P# 7641-57-1548	792.00	3/20/2023			
The Fish Campa	P# 7641-48-5238	773.65	3/20/2023			
AC Siding & Guttering	a# 4022	60.11	4/17/2023			
Russell Bowling Attorney	P# 7641-57-5333	1,543.83	3/24/2023			
Zheng Jinyu	A# 4761	5.53	3/29/2023			
Susan Davis	A# 834	25.00	3/31/2023			
Kyle Carroll	A# 2948	25.11	4/17/2023			
Paragon Acquisitions LLC	A#4765	104.77	4/17/2023			
Paragon Acquisitions LLC	A# 2705	1,820.86	4/17/2023			
Wayne Smith	Various	3,583.95	4/21/2023			
Freebird Co Inc	A# 4642	36.96	5/2/2023			
Susan Davis	A# 834	25.00	5/8/2023			
Wayne Smith		3,850.00	5/16/2023			
Russell Bowling Attorney	P# 7641-74-4093	1,490.85	5/22/2023			
Wayne Smith		3,850.00	6/20/2023			
Exempt						
Applied to Back Taxes						
2022 Pre-pay taxes		28,749.90				-
	Adj. from previous pre-pay	-0.47				
		28,749.43				

**2022 Tax Settlement
Less Than \$5.00**

Item 1.

<u>Acct #</u>	<u>Name</u>	<u>Amount</u>	<u>Value</u>	<u>R/P/U</u>
318	MESSER BESSIE	\$ 4.40	1,000	P
1020	STANFORD DELIA	\$ 3.96	900	R
1372	GERENA PARKER	\$ 4.00	909	P
1378	MICHAEL E DILLARD	\$ 2.10	477	P
1456	LEASECOMM CORP	\$ 1.08	245	P
1506	WATSON ALIGNMENT INC	\$ 1.61	366	P
1528	UHAUL CO KNOXVILLE INC	\$ 2.04	464	P
1676	GANNETT SATELLITE INFO NE	\$ 4.58	1,041	P
1732	BRUCE GREEN	\$ 1.10	250	P
1913	CRAWFORD WILLIAM L	\$ 3.72	845	R
2011	WESTERN CAROLINA COUNSELI	\$ 4.64	1,055	P
2053	DAVIS CARL A	\$ 4.36	991	R
2207	BENEFITSLINK.COM INC	\$ 1.70	386	P
2428	DENISE HOOKER	\$ 2.38	541	P
2520	EMPLOYEE ASSISTANCE NETWORK	\$ 3.10	705	P
2540	SMOKY MOUNTAIN NEWS	\$ 1.43	325	P
2544	PHOUMALA TOLLIE	\$ 3.37	766	P
2873	ACCELERATED CARE PLUS LEASING INC.	\$ 4.39	998	P
3194	J M BROWN AMUSEMENT CO INC	\$ 2.69	611	P
3281	BLANTONS TAX SERVICE INC	\$ 3.06	695	P
3370	JONES JEFFREY SCOTT	\$ 3.09	702	P
3419	BRYSON AUTO SALES	\$ 0.27	61	P
3493	CSI LEASING INC	\$ 4.13	939	P
3529	MARY WILLIAMSON	\$ 3.82	868	P
3617	ASHLEY CONSTRUCTION INC	\$ 2.20	500	R
3621	BERMONDSEY LLC	\$ 2.90	659	R
3621	BERMONDSEY LLC	\$ 1.45	330	R
3621	BERMONDSEY LLC	\$ 4.97	1,130	R
3621	BERMONDSEY LLC	\$ 4.97	1,130	R
3621	BERMONDSEY LLC	\$ 4.84	1,100	R
3621	BERMONDSEY LLC	\$ 0.53	120	R
3718	BETTY PAINTER	\$ 1.68	382	P
3736	THE STYLE STUDIO INC	\$ 1.92	436	P
3753	WILLIAM POWELL JR	\$ 4.40	1,000	P
3915	DLP HARRIS REGIONAL HOSPITAL	\$ 2.20	500	R
3956	OWNER, UNKNOWN	\$ 3.39	770	R
4018	SPOK INC	\$ 3.43	780	P
4058	KING MORRIS PROPERTIES LLC	\$ 2.20	500	R
4068	TRANSACTION NETWORK SERVICES	\$ 0.05	11	P
4119	LAUREL RIDGE TOWNHOMES SYLVA HOA	\$ 2.20	500	R
4185	ATM USA LLC	\$ 3.20	727	P
4193	EMINENCE SALON LLC	\$ 4.41	1,002	P
4273	JACKSON COUNTY REALTY INC	\$ 0.29	66	P
4360	FARMER BROS CO	\$ 4.57	1,039	P
4362	LEONARD ALUMINUM UTILITY BLDG	\$ 4.66	1,059	P

2022 Tax Settlement

Item 1.

Less Than \$5.00

4515	CHUCK COLEMAN	\$ 2.56	582	P
4516	TUCKASEGEE RIVER CLUB INC	\$ 3.33	757	P
4651	JOHNSON CONTROLS SECURITY SOL	\$ 4.93	1,120	P
4685	QUENCH USA INC	\$ 0.50	114	P
4917	CUSTOM NUTRITION AND WELLNESS LLC	\$ 2.71	616	P
4920	MARK MANUFACTURING CORP	\$ 3.73	848	P
4922	ROBERTS OXYGEN COMPANY INC	\$ 0.44	100	P
4924	ROBYN WILSON	\$ 2.20	500	P
4964	NATALIE MARIE BREWTON	\$ 2.13	484	P
4968	FEDERAL EXPRESS CORPORATION	\$ 3.05	693	P
5007	COLONIAL SQUARE POA INC	\$ 2.20	500	P
5063	PORTIER LLC	\$ 3.81	866	P
5065	RAYMOND LARGE LAW PLLC	\$ 1.94	441	P
		<u>\$ 165.01</u>		

Late Listing Personal	\$0.96
Principle Personal	\$120.16
Principle Real	<u>\$43.89</u>
	\$165.01

**2022 Tax Settlement
Less Than \$1.00
as of June 30, 2023**

Name	Account	Principal Amount	Interest Amount	Over/Under Payments	Release Date
2022 Taxes:					
Hidalgos Pro Construction LLC	4561	0.47	0.01		2/7/2023
Tasty Hut of NC LLC	4675	0.27	0.01		2/7/2023
David Bryson	430		0.25		2/7/2023
Lisa Lovedahl Lehman	398	0.22			2/7/2023
Katherine Mathis	683		0.22		2/7/2023
Lydia Tulin	4593	0.16			2/7/2023
Bermondsey LLC	3621	0.06			2/7/2023
Ashley Baggett	4207	0.05			2/7/2023
Peter J Jugis, Bishop	5024	0.05			2/7/2023
Julie Painter	3288		0.01		2/7/2023
Nelon Enterprises	1430	0.01			2/7/2023

1.29 0.50

Tax Overage				
As Is Boys	4796	0.53		
Mike Fitzgerald	1525	0.04		
Russell Stewman	855	0.60		

\$ 1.17 10-317-0500

Under and by virtue of the authority vested in me by section 105-373 (a)(1) of the North Carolina General Statutes, I am hereby declaring the below listed taxes as insolvent for personal property that is not secured by liens against real property. By declaring these taxes insolvent, the taxing unit does not compromise its authority to collect these taxes in the future.

Name	Principal	Late List Penalty
ACCESS GRANTED INTERNATIONAL	31.83	3.18
AUTO STAR OF SYLVA	75.74	
BAXTER HEALTHCARE CORP	0.40	
BIG NICK'S BARBECUE LLC	164.84	23.42
BISSELL RENTAL LLC	5.62	
CAREVIEW COMMUNICATIONS INC	33.96	3.40
CATALINA MARKETING CORPORATION	13.00	
CATAMOUNT ELECTRIC	12.20	1.22
CLAUDIA BARRERA	11.00	
CONSOLIDATED METCO INC	669.82	66.98
DARRELL BUCHANAN	15.62	1.56
DORIS QUEEN	14.08	1.41
ECOATM INC	23.46	
ELDER BUSINESS SERVICE		0.18
EVON HALL	22.00	2.20
FERRARAS II INC	110.51	11.05
GLORY MARTIAL ARTS FITNESS LLC	22.00	2.20
H & R BLOCK	30.80	3.08
HANNACOLES	217.84	21.78
HERBERT POTTS	6.75	0.68
DAVID HIGHTOWER	11.00	
JACKTON TECH REPAIR LLC	26.12	
JAMES FRANK LAY	22.00	2.20
JE DAVIS ENTERPRISES INC	1,910.80	
JM SYLVA LLC	1,793.30	
JOHNNY BURRELL	11.00	1.10
KEITH WEST RIVERSIDE COVE INC	42.22	
KOBE EXPRESS	-	6.10
LINDE GAS & EQUIPMENT INC	23.13	
MARVITA QUEEN MCMAHAN	11.00	
MARY SHULER JOHNSON	17.31	1.73
MASIMO AMERICAS INC	2.43	
MICHAEL HOOPER	37.07	
MICHAEL THOMAS	11.00	1.10
MOUNTAIN BREWS	614.44	131.41
MP MOTORSPORTS NC LLC		1.03
NCR CORPORATION	0.14	
NICHOLAS EMMANUEL	6.22	0.62
NUCO2 SUPPLY LLC	51.11	
PEGGY STEPP	31.71	3.17
PFL ENTERPRIESE LLC	231.09	23.11
PINNACLE CONSULT AND MARKETING	8.80	0.88
RICKY COOK	15.42	1.54
ROBERT SULLICAN	7.67	0.77
SCOTT CONNOR	12.72	1.27

SPECIALTS ON CALL INC	18.04	1.80
STEPHEN JEREMY CODY	21.54	3.25
STICKY BRICK LABS LLC	43.46	4.35
SUBWAY OF CULLOWHEE, INC	137.30	13.73
TERESA LYNN STAFFELBACH	17.95	1.80
TOSHIBA AMERICA BUSINESS INC	107.90	
V GALLERY INC	15.62	
VIRGIL HOUSTON	0.23	
WESTERN CAROLINA RENTALS INC	11.00	1.10
WINE BAR AND CELLAR LLC	22.00	2.20
WNC WOOD FIRED CO LLC	74.51	7.45
ZACHARY LONG WATSON	25.58	

Total Insolvency	\$ 6,874.30	\$ 354.05
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Total	\$ 7,228.35
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I certify that the above information is true to the best of my knowledge.

Amanda W. Murajda, Tax Collector

I, _____, a Notary Public for Jackson County, North Carolina, certify that Amanda W. Murajda personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

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

Notary Public

**2012
AD VALOREM TAX RELEASE**

Based on G.S. 105-378 the following taxes plus interest will be written off for the tax year of 2012 due to the statute of limitations. Account balances are as June 30, 2023.

<u>Acct#</u>	<u>Name</u>	<u>Tax Principal</u>	<u>Tax Interest</u>	<u>Advertising</u>	<u>6/30/2023 Total</u>	<u>July/Aug Int</u>	<u>Total</u>
1012	Bryson, Mary A	9.43	8.87	3.00	21.30	0.14	21.44
115	Mrs JR Chastain	116.18	109.38	3.00	228.56	1.74	230.30
352	Dillard Real Estate Group	62.02	58.70	3.00	123.72	0.94	124.66
485	Dorsey, Charles	78.59	74.72	3.00	156.31	1.18	157.49
1062	Dorsey, Rose Anne	105.06	99.24	3.00	207.30	1.58	208.88
4223	Griffin, Charles	0.00	0.77	0.00	0.77	0.00	0.77
733	Howell, Harvey Heirs	101.74	96.26	3.00	201.00	1.52	202.52
814	Johns, Rachel Sutton	94.30	89.10	3.00	186.40	1.42	187.82
554	Jordan, Kenneth Heirs	37.72	35.47	3.00	76.19	0.56	76.75
421	Lay, Will Heirs	93.55	88.66	3.00	185.21	1.40	186.61
2383	Mandelblum, Jacobo	17.55	16.47	3.00	37.02	0.26	37.28
2961	Mountain Gap Investments	31.43	29.57	3.00	64.00	0.48	64.48
1073	Thomas, Hoy	44.01	41.79	3.00	88.80	0.66	89.46
1800	Welch, Raymond ETAL	31.83	30.39	3.00	65.22	0.48	65.70
420	Wilson, Grant	116.22	110.19	3.00	229.41	1.74	231.15
983	Joe Wilson	2.86	1.42		4.28	0.04	4.32
763	Wilson, Nelson	23.06	21.54	3.00	47.60	0.34	47.94
905	Wilson, Willie D	92.70	87.83	3.00	183.53	1.40	184.93
		1058.25	1000.37	48.00	2106.62	15.88	2122.50

Amanda W. Murajda, Tax Collector

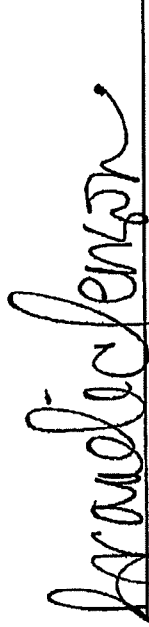
**TOWN OF SYLVA
2022 DELINQUENT TAX SETTLEMENT**

JULY 1, 2022 THROUGH JUNE 30, 2023

YEAR	BALANCE July 1, 2022	COLLECTIONS		RELEASES	WRITE-OFF	REFUNDS	BALANCE June 30, 2023
		TAX	INTEREST				
2013	1,130.33	2.88	2.61	-	-	-	1,127.45
2012	997.88	-	-	-	997.88	-	-
TOTAL	2,128.21	2.88	2.61	-	997.88	-	1,127.45

CHARGES: LEVY \$ 2,128.21
INTEREST 2.61
\$ 2,130.82

CREDITS: DEPOSITED \$ 5.49
WRITE-OFFS 997.88
UNCOLLECTED 1,127.45
\$ 2,130.82


BRANDI HENSON
JACKSON COUNTY TAX COLLECTOR

TOWN OF SYLVA RENTAL MOTOR VEHICLES 2022 TAX SETTLEMENT

JULY 1, 2022 THROUGH JUNE 30, 2023

TOWN OF SYLVA

MONTH	AMOUNT COLLECTED
Jul-22	\$ 552.20
Aug-22	\$ 667.70
Sep-22	\$ 605.39
Oct-22	\$ 522.41
Nov-22	\$ 481.39
Dec-22	\$ 356.10
Jan-23	\$ 521.25
Feb-23	\$ 380.18
Mar-23	\$ 352.39
Apr-23	\$ 450.77
May-23	\$ 328.67
Jun-23	\$ 457.75
TOTAL DEPOSITED	\$ 5,676.20



BRANDI HENSON
JACKSON COUNTY TAX COLLECTOR

**Combined
2022 Tax Settlement
Delinquent Taxes
July 1, 2022 - June 30, 2023**

CHARGES:

Levy	115,403.33
2011 Statutory Write-Off	-2,106.62
Refunds	0.00
Interest	9,803.57
Levy Adj. Correction	0.00
Total Charges	<u>123,100.28</u>

CREDITS:

Deposits	60,545.45
Levy Adj. Write-Off	997.88
Releases	0.00
Refunds	0.00
Appeals	0.00
Bankruptcy	0.00
Taxes Remaining	61,556.95
Total Credits	<u>123,100.28</u>

Amanda W. Murajda, Tax Collector

**State of North Carolina
Town of Sylva**

Amanda Murajda, Tax Collector of the Town of Sylva:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of Sylva Municipal Hall and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the Town of Sylva, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this the **10th day of August, 2023.**

David Nestler, Mayor

Attest:

Amanda Murajda, Town Clerk

**State of North Carolina
Town of Sylva**

Lynn Allen Bryant, Deputy Tax Collector of the Town of Sylva:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of Sylva Municipal Hall and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the Town of Sylva, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this the **10th day of August, 2023.**

David Nestler, Mayor

Attest:

Amanda Murajda, Town Clerk

**AMENDED
TOWN OF SYLVA
BRYSON PARK AND PLAYGROUND EQUIPMENT GRANT PROJECT
ORDINANCE**

BE IT ORDAINED by the Governing Board of the Town of Sylva, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statues of North Carolina, the following grant project is adopted:

Section 1. The project authorized is the for the engineering, repair, and construction, facility upgrades, and playground equipment at Bryson Park.

Section 2. The project may be funded by financing through debt, grant funding, fund balance reserves, earmarked monies or other revenue sources that are applicable.

Section 3. The officers of this unit are hereby directed to proceed with the grant project within the budget contained herein.

Section 4. The following amounts are appropriated for the project:

Revenues:	
State Capital and Infrastructure Grant Fund (SCIF)	\$ 3,000,000
 Expenditures:	
Professional Services	68,268
Construction/Repair	1,997,615
Wurster Change Order #1	4,000
Playground, Equipment, and Facility Upgrades	683,736
Sidewalk Professional	27,700
Contingency	198,681
Additional Testing and Inspection (Kessel)	12,832
Miscellaneous Expense	3,668
Sales Tax (NC and County)	3,500
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	\$ 3,000,000

Section 6. The Finance Officer is hereby directed to maintain within the grant project ordinance sufficient detailed accounting records to satisfy the requirements of a grantor agency and any federal regulations if applicable.

Section 7. If needed, funds may be advanced from the General Fund Balance for the purpose of making payments due. Any funds appropriated from Fund Balance will be approved by the Board of Commissioners.

Section 8. The Finance Officer is directed to report on a quarterly basis the financial status of each project element in Section 4.

Section 9. Copies of this grant project ordinance shall be furnished to the Clerk of the Governing Board and the Finance Officer for direction in carrying out this project.

Section 10. Fund 31 (Bryson Park and Playground Equipment Grant Project Ordinance) will account for the bookkeeping records of this project.

Section 11. Per SCIF Grant requirements, investment earnings received on grant monies must be used for the same purpose as the authorized uses.

Section 12. Per SCIF Grant requirements, monies will not revert until the end of the project.

Section 13. Per SCIF Grant requirements, all records related to the grant project must be retained at least five years after the close of the project.

Adopted this the 10th day of August 2023

David Nestler, Mayor

ATTEST:

Amanda Murajda, Town Clerk

**AMENDED
TOWN OF SYLVA
PUBLIC RESTROOMS GRANT PROJECT ORDINANCE**

BE IT ORDAINED by the Governing Board of the Town of Sylva, North Carolina, that, pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project is adopted:

Section 1. The project authorized is the for the engineering and construction of public restrooms downtown.

Section 2. The project may be funded by financing through debt, grant funding, fund balance reserves, earmarked monies or other revenue sources that are applicable.

Section 3. The officers of this unit are hereby directed to proceed with the grant project within the budget contained herein.

Section 4. The following amounts are appropriated for the project:

Revenues:	
State Capital and Infrastructure Grant Fund (SCIF #11611)	250,000
State Capital and Infrastructure Grant Fund (SCIF #11613)	100,000
Southwestern Commission Council of Government (SCIF)	<u>40,000</u>
	\$ 390,000
 Expenditures:	
Professional Services	81,500
Construction	269,500
Property Lease	10,000
Contingency	<u>29,000</u>
	\$ 390,000

Section 6. The Finance Officer is hereby directed to maintain within the grant project ordinance sufficient detailed accounting records to satisfy the requirements of a grantor agency and any federal regulations if applicable.

Section 7. If needed, funds may be advanced from the General Fund Balance for the purpose of making payments due. Any funds appropriated from Fund Balance will be approved by the Board of Commissioners.

Section 8. The Finance Officer is directed to report on a quarterly basis the financial status of each project element in Section 4.

Section 9. Copies of this grant capital project ordinance shall be furnished to the Clerk of the Governing Board and the Finance Officer for direction in carrying out this project.

Section 10. Fund 30 (Public Restroom Grant Project Ordinance) will account for the bookkeeping records of this project.

Section 11. Per SCIF Grant and Southwestern Commission of Government Grant requirements, investment earnings received from grant monies must be used for the same purpose as the authorized uses.

Section 12. Per SCIF Grant requirements, monies will not revert until the end of the project.

Section 13. Per SCIF Grant and Southwestern Commission of Government Grant requirements, all records related to the grant project must be retained at least five years after the close of the project.

Adopted this the 10th day of August, 2023.

David Nestler, Mayor

ATTEST:

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, July 13, 2023 at 5:30 PM
Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Mary Gelbaugh, Mayor Pro-Tem
Ben Guiney, Commissioner
Greg McPherson, Commissioner
David Nestler, Mayor
Natalie Newman, Commissioner
Brad Waldrop, Commissioner

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT:

CALL TO ORDER

Mayor Nestler called the meeting to order at 5:30 p.m.

STAFF PRESENT:

VISITORS:

APPROVAL OF AGENDA

Commissioner Gelbaugh made a motion to approve the agenda. The motion carried with a unanimous vote.

APPROVAL OF CONSENT AGENDA

Commissioner McPherson made a motion to approve the consent agenda. The motion carried with a unanimous vote.

PUBLIC COMMENTS

None.

MAYOR'S REPORT

Mayor Nestler reported that notice was received from Representative Mike Clampitt that Jackson County was a potential site for a substance abuse facility to be built. He encouraged the board to support this endeavor.

COMMISSIONER'S REPORT

Commissioner Guiney also expressed support for the health facility. Guiney also requested that crosswalk signs be replaced on Mill Street and added at areas around Innovation Brewing. Manager Dowling noted that each sign would be approximately \$350. Commissioner McPherson congratulated the Police Department on their service award received for the Community Care Program.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Updates: Bernadette will begin full-time July 27th. First round interviews for the firefighter vacancy are in process. Eric Fanslau has been promoted to Captain.
- The Town's new website is active.
- The Fire Department dinner is July 17th at 7:00 p.m. in the training room at the Fire Department.
- The Southwestern Commission annual dinner is Monday, July 24th at 5:30 p.m. at Betty's Creek.
- We are still in the process of reviewing our Municode ordinances for recodification and hope to complete the review in August.

Project Updates

- Allen Street: The Allen Street slope stabilization is still on schedule. The North wall has been completed and work is starting on the south wall of soil nails.

- **Public Restroom:** Watco/Blue Ridge Railroad has requested additional survey points, so Jake has contacted the surveyor to update the survey. Dowling has provided our municipal insurance liability policies to the real estate division of the railroad in Kansas. Depending on how long it takes to get the plans and lease approved by the railroad, we could potentially be under construction this fall. Lynn Bryant has worked with the Southwestern Commission and the State Office of Budget Management to get a grant extension through June 30, 2028 for the SCIF grants for the restroom and Bryson Park.
- **Bridge Park Green Infrastructure:** The TDA Board of Directors is recommending the County Commissioners approve the grant for Bridge Park. This should go before the County in August. We hope to begin construction on this project in early November right after the pottery festival.

NEW BUSINESS

PLANNING BOARD APPOINTMENT: Mayor Nestler reported that no applications had been received.

ABC BOARD CHAIRMAN APPOINTMENT: Manager Dowling reported that Jackson County reappointed David Noland for a three-year term on the ABC Board, which will expire June 30, 2026. The County also appointed Mr. Noland as Chairman for another one-year term, which will expire June 30, 2024. The ABC merger agreement states that the Chairman will be jointly appointed by both the Town and County boards annually. *Commissioner Gelbaugh made a motion to appoint David Noland as Chairman of the ABC Board for a one-year term to expire June 30, 2024. The motion carried with a unanimous vote.*

FY 2023-2024 ABC BOARD BUDGET—REVIEW ONLY: The FY 2023-2024 ABC Board Budget is included in the agenda packet for review.

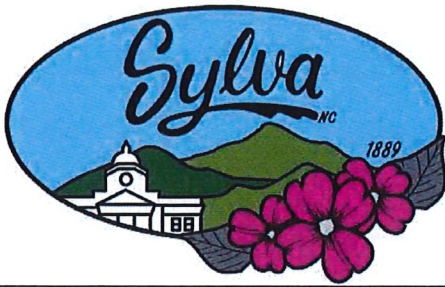
SPECIAL EVENT REQUEST—INNOVATION BREWING AT FARMERS MARKETS: Lisa McBride would like to amend her application to include Innovation Brewing selling alcohol at the third Thursday Farmer's Markets. *Commissioner Guiney made a motion to approve the request. The motion carried with a unanimous vote.*

SPECIAL EVENT REQUEST—BALSAM FALLS BREWING AT CONCERTS ON THE CREEK: Balsam Falls Brewing is requesting to sell alcohol at Concerts on the Creek July 28, August 4, August 11, and August 25th. *Commissioner Newman made a motion to approve the request. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Guiney made a motion to adjourn the meeting at 6:04 p.m. The motion carried with a unanimous vote.*

David Nestler
Mayor

Amanda W. Murajda
Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS MEETING

Thursday, July 27, 2023 at 9:00 AM
Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Mary Gelbaugh, Mayor Pro-Tem
Greg McPherson, Commissioner
David Nestler, Mayor
Natalie Newman, Commissioner
Brad Waldrop, Commissioner
Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Eric Ridenour, Town Attorney

ABSENT: Ben Guiney, Commissioner

CALL TO ORDER

Mayor Nestler called the meeting to order at 9:00 a.m.

STAFF PRESENT: Jake Scott (Public Works Director), Bernadette Peters (Main Street Director), Keith Buchanan (Assistant Fire Chief), Galadriel LaVere (Community Care) and Chris Hatton (Police Chief).

VISITORS:

APPROVAL OF AGENDA

Commissioner Gelbaugh made a motion to approve the agenda. The motion carried with a unanimous vote.

APPROVAL OF CONSENT AGENDA

Commissioner McPherson made a motion to approve the consent agenda. The motion carried with a unanimous vote.

PUBLIC COMMENTS

None.

MAYOR'S REPORT

Mayor Nestler acknowledged the passing of former Public Works Director, Dan Schaeffer.

COMMISSIONER'S REPORT

Commissioner Gelbaugh requested that parking lines be repainted in the Main Street area. Commissioner Newman reported that she attended the Southwest Commission meeting on Monday, July 24, 2023. She also requested for a future agenda that the Board discuss a safe haven box.

MANAGER'S REPORT:

 Manager Dowling reported the following:

- Jackson County has approved the TDA grant for the Bridge Park expansion/green infrastructure project. We have reached out to Equinox to begin preparing the permits and contract documents to bid the project. We hope to begin construction after the pottery festival in November.
- The survey revision is almost complete for the depot site. Once that is complete, we can send it to the railroad.
- Dowling and Jake Scott are participating in the County's feasibility study for a sidewalk along Fairview Road to connect NC 107 with Fairview and SMHS. The County received a grant from NCDOT for this feasibility study.
- Employment Updates:
 - Bernadette begins full-time as the Economic Development Director on Thursday.
 - Officer Brittany MacLean was sworn in yesterday.

PUBLIC WORKS DEPARTMENT REPORT:

 Jake Scott reported the following:

- Scott gave an update on Allen Street repairs.

Regular Board Meeting July 27, 2023

- The annual Powell Bill certified statement has been submitted.
- Painting of Town Hall under way.
- Alex Plott was promoted to Equipment Mechanic and Radburn Schutters was promoted to Senior Maintenance Tech effective July 1, 2023.

POLICE DEPARTMENT REPORT: Chris Hatton reported the following:

- Reviewed calls for service.
- Announced the hiring of Tanya Giordano and Brittany MacLean.
- July 4th festivities went well.

FIRE DEPARTMENT REPORT: Keith Buchanan reported on the following:

- Reviewed calls for service for 2023.
- Fire department Firefighter vacancy has been filled employee will hopefully start in August.

MAIN STREET REPORT: Bernadette Peters reported the following:

- The downtown Harry Potter Birthday festival will be Saturday, July 29th.
- Continuing to work towards a coworking space.
- The NC Main Street Director conference is August 2-4.

TWSA BOARD REPORT: Mayor Nestler reported the following:

- The board is working on updating policies.

PINNACLE BOARD REPORT: Mayor Nestler reported the following:

- The Steering Committee met to plan a schedule for the Master Plan implementation.
- Recreational needs survey will be the first task to complete.

NEW BUSINESS

SKATE PARK DISCUSSION: Commissioner McPherson would like to begin looking at the future of the skate park. He does not think the structure will last. He would like to see the current area have additional structures as well as improvements such as pavement or concrete and additional walls. Commissioner Gelbaugh believes that Mark Watson Park is a great place for a permanent location. Mayor Nestler added that he would like to see energy put into working with the county on an agreed upon location.

PLANNING BOARD APPOINTMENT: Alan Brown's vacancy on the Planning Board must be filled. This term will expire 12/23/2026. The person would then be eligible to serve three terms that last three years each. The Town has received applications from Madeleine Craig, Alison Joseph, and Stephen Phillips. Commissioner McPherson made a motion to appoint Allison Joseph to the Planning Board. The motion carried with a unanimous vote.

ADJOURNMENT: *Commissioner Gelbaugh made a motion to adjourn the meeting at 9:41 a.m. The motion carried with a unanimous vote.*

David Nestler
Mayor

Amanda W. Murajda
Town Clerk

This instrument prepared by:

Eric Ridenour

RIDENOUR & GOSS, PA

PO Box 965

Sylva, NC 28779

STATE OF NORTH CAROLINA

COUNTY OF JACKSON

LONG-TERM LEASE AGREEMENT

This Long-Term Lease Agreement entered into this the 1st day of September 2023, by and between the BLUE RIDGE SOUTHERN RAILROAD, LLC, a Delaware Limited Liability Company, with an address of 315 W. Third Street, Pittsburg, KS 66762, hereinafter “Lessor” and The TOWN OF SYLVA, a North Carolina Municipality, with an address of 83 Allen St., Sylva, NC 28779, hereinafter, “Lessee.”

WITNESSETH:

WHEREAS, the municipal limits of the Town of Sylva were originally created in 1889 by extending 8 equally spaced points a distance of 3,960 ft (3/4 of a mile) from the Southeast corner of the Sylva depot structure, so as to form an octagon; and

WHEREAS, the old Sylva depot location is historically recognized as the geographic center of the Town of Sylva; and

WHEREAS, the Sylva depot was razed in 1978, and it is the intent of the Lessee to construct a structure with the general appearance of a train depot station on the same site for the purpose of housing a public restroom.

NOW THEREFORE, for and in consideration of the mutual benefits and obligations set forth in this Lease, the Lessor and Lessee agree to be bound on as follows:

1. LEASED PREMISES. Lessor hereby leases to Lessee the property depicted on **Exhibit A**, located in the Town of Sylva, County of Jackson, and State of North Carolina (“Leased Premises”).

2. TERM/TERMINATION.
 - 2.1. The term of this Lease (“Term”) shall be for ninety-nine (99) years commencing on September 1, 2023 (“Commencement Date”) and unless sooner terminated as hereinafter provided shall expire on August 31, 2122 (the “Term”).

 - 2.2. **This lease will not become effective until Lessor has signed.** Lessor will provide Lessee with a fully executed Lease once Lessor receives payment as identified in Section 3 and a certificate of insurance meeting the requirements as identified in Section 11. **LESSEE MAY NOT ENTER THE LEASED PREMISES UNTIL THEY RECEIVE A FULLY EXECUTED LEASE FROM LESSOR.**

3. RENT. The rent for the entire term of this lease is the lump sum of ten thousand dollars (\$10,000). Simultaneous with the execution and delivery of this lease, the Lessee has tendered payment in full.

4. USE. Lessee shall use the Leased Premises solely for the purpose of the construction, maintenance and use of a public use restroom facility and for no other purpose (“Use”) without the prior written consent of Lessor. Lessee shall not allow the Leased Premises to be used by another person or firm without the prior written consent of Lessor. Lessee shall, at its sole cost and expense, promptly comply with all present and future laws, statutes, regulations, ordinances, orders, covenants, restrictions, or decisions of any governmental authority or court of competent jurisdiction affecting the Use and condition of the Leased Premises and any equipment placed or used thereon and Lessee’s operations and activities on the Leased Premises.

5. LESSOR RESERVED RIGHTS.
 - 5.1. Lessor reserves the right to use, operate, maintain, repair, replace, or augment the Leased Premises provided that such action does not unreasonably interfere with Lessee's Use of the Leased Premises for the purposes set forth in this section. This Lease is subject and subordinate to any right which Lessor or any easement holder, lessee, or licensee of Lessor may have in the Leased Premises. Lessee shall not interfere with the maintenance or operation of the Reserved Facilities, or the rights of any easement holders, lessees, or licensees with respect thereto. "Reserved Rights" means existing tracks, pipes, conduits, thoroughfares, roads, tunnels, electric communication and signal transmission lines and poles for such lines, and any other facilities of similar nature on, above or below the ground, belonging to any party whomsoever.

- 5.2. Lessor shall have the right to enter the Leased Premises at reasonable hours day or night and inspect the Leased Premises, make such repairs, additions or alterations as it may deem necessary for the safety, preservation or restoration of the Leased Premises and the improvements, if any, located thereon (there being no obligation, however, on the part of Lessor to make any such inspections, repairs, additions or alterations), or to exhibit the Leased Premises to prospective purchasers.
6. TAXES AND ASSESSMENTS. Lessor shall pay and continue to pay during the term of this Lease, all real property taxes, before such become delinquent.
7. UTILITIES. Lessee, at its sole cost and expense (including fees for permits and similar documents), shall obtain all utility services required or desired by Lessee, including the installation of meters and submeters if none exist. Lessee shall be responsible for all charges for utilities consumed by, and supplied to, Lessee by the provider thereof.
8. CONDITION OF LEASED PREMISES AND MAINTENANCE.
- 8.1. Lessee has fully inspected and accepts the Leased Premises "AS IS, WHERE IS, WITH ALL FAULTS." Lessor makes no representations as to the zoning, condition, utility, or fitness of the Leased Premises for any use.
- 8.2. Lessee shall perform and bear the entire expense of all repairs, maintenance, alterations, or improvements to the Leased Premises (land and all improvements including building structures) including without limitation snow and ice removal; vegetation control; adjacent walkways; roads; parking areas; exterior walls; roof; heating; ventilating; air-conditioning; electrical; plumbing; utility supply lines; and other systems on the Leased Premises. Lessee shall keep the condition of the Leased Premises in good order and in safe condition. Lessor shall have no obligation whatsoever to maintain or repair the Leased Premises.
- 8.3. Upon termination of the Lease, Lessor may require Lessee to remove all improvements placed upon the Leased Premises and restore the ground to a level and graded surface.
9. LIABILITY.
- 9.1. TO THE FULLEST EXTENT PERMITTED BY LAW, LESSEE SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS LESSOR AND LESSOR'S AFFILIATED COMPANIES, PARTNERS, SUCCESSORS, ASSIGNS, LEGAL REPRESENTATIVES, OFFICERS, DIRECTORS, SHAREHOLDERS, EMPLOYEES AND AGENTS (COLLECTIVELY, "LESSOR INDEMNITEES") FOR, FROM AND AGAINST ANY AND ALL CLAIMS, LIABILITIES, FINES,

PENALTIES, COSTS, DAMAGES, LOSSES, LIENS, CAUSES OF ACTION, SUITS, DEMANDS, JUDGMENTS AND EXPENSES (INCLUDING, WITHOUT LIMITATION, COURT COSTS, ATTORNEYS' FEES AND COSTS OF INVESTIGATION, REMOVAL AND REMEDIATION AND GOVERNMENTAL OVERSIGHT COSTS) ENVIRONMENTAL OR OTHERWISE (COLLECTIVELY "LIABILITIES") OF ANY NATURE, KIND OR DESCRIPTION OF ANY PERSON OR ENTITY DIRECTLY OR INDIRECTLY ARISING OUT OF, RESULTING FROM OR RELATED TO (IN WHOLE OR IN PART) THIS AGREEMENT, EXCEPT TO THE EXTENT CAUSED BY THE NEGLIGENCE OR WILLFUL MISCONDUCT OF LESSOR.

- 9.2. TO THE FULLEST EXTENT PERMITTED BY LAW, LESSOR SHALL INDEMNIFY, DEFEND AND HOLD HARMLESS LESSEE AND LESSEE'S AFFILIATED COMPANIES, PARTNERS, SUCCESSORS, ASSIGNS, LEGAL REPRESENTATIVES, OFFICERS, DIRECTORS, SHAREHOLDERS, EMPLOYEES AND AGENTS (COLLECTIVELY, "LESSEE INDEMNITEES") FOR, FROM AND AGAINST ANY AND ALL LIABILITIES OF ANY NATURE, KIND OR DESCRIPTION OF ANY PERSON OR ENTITY DIRECTLY OR INDIRECTLY ARISING OUT OF, RESULTING FROM OR RELATED TO (IN WHOLE OR IN PART) THIS AGREEMENT, TO THE EXTENT CAUSED BY THE NEGLIGENCE OR WILLFUL MISCONDUCT OF LESSOR.

10. ENVIRONMENTAL COMPLIANCE.

- 10.1. Lessee in its use, occupancy and possession of the premises must comply with all applicable Federal, State and Local ordinances, rules, regulations, requirements and laws, including (by way of illustration only and not by way of limitation) any governmental authority or court controlling environmental standards and conditions on the premises, and must furnish satisfactory evidence of such compliance upon request by Lessor. If, as a result of Lessee's use, occupancy or possession of the premises, any such ordinance, rule, regulation, requirement, decree, consent decree, judgement, permit or law is violated, or if, as a result of Lessee's use, occupancy or possession of the premises, any pollutant, hazardous material, hazardous waste or toxic wastes, materials or substances should enter, be released from or otherwise affect any part of the premises (including surface, subsurface, airborne and/or ground contamination) then Lessee agrees to defend, indemnify, and hold harmless Lessor from and against any penalties, fines, costs (including, but not limited to response, remediation, removal and clean-up costs, legal fees, and court costs), corrective action, natural resource damage, and damages and expenses of any other nature whatsoever threatened against, imposed upon or incurred by Lessor. Lessee shall not maintain a treatment, storage, transfer or disposal facility, or underground storage tank, as defined by Environmental Laws on, under, or within the Minimal Clearances of the Leased Premises.

- 10.2. Lessee shall give Lessor immediate notice to Lessor's Emergency Dispatch at 866-386-9321 of any release of pollutants on or from the Leased Premises, violation of Environmental Laws, or inspection or inquiry by governmental authorities charged with enforcing Environmental Laws with respect to Lessee's use of the Leased Premises. Lessee shall use the best efforts to promptly respond to any release on or from the Leased Premises. Lessee also shall give Lessor immediate notice of all measures undertaken on behalf of Lessor to investigate, remediate, respond to or otherwise cure such release or violation.
- 10.3. In the event that Lessor has notice from Lessee or otherwise of a release or violation of federal, state, or local environmental health and safety regulations on the Leased Premises which occurred or may occur during the term of this Lease, Lessor may require Lessee, at Lessee's sole risk and expense, to take timely measures to investigate, remediate, respond to or otherwise cure such release or violation affecting the Leased Premises. Should the Lessee fail to take timely measures to investigate, remediate, respond to or otherwise cure such a release or violation, the Lessor reserves the right to complete said actions and invoice the Lessee for any and all expenses incurred by the Lessor.
- 10.4. Lessee shall promptly report to Lessor in writing any conditions or activities upon the Leased Premises which create a risk of harm to persons, property or the environment and shall take whatever action is necessary to prevent injury to persons or property arising out of such conditions or activities; provided, however, that Lessee's reporting to Lessor shall not relieve Lessee of any obligation whatsoever imposed on it by this Lease. Lessee shall promptly respond to Lessor's request for information regarding said conditions or activities.
11. INSURANCE. Lessee shall, at its sole cost and expense, shall maintain during the life of this Lease full coverage insurance under the Town's general liability policy which shall fully insure the structure and premises, both for replacement value and premises liability.

12. DEFAULTS AND REMEDIES.

Should Lessee default in fulfilling any of the covenants or obligations of this Lease, Lessor shall serve Lessee with a 30 day right to cure letter specifying the nature of said default. Upon the expiration of said right to cure, if Lessee shall have failed to remedy such default, then Lessor may serve a notice of termination of this Lease upon Lessee and the Lease Term hereunder shall end and expire and Lessee shall then quit and surrender the Leased Premises to Lessor.

13. ASSIGNMENT; BINDING ON SUCCESSORS. Lessee may not assign this Lease, nor any of its individual rights or obligations under this Lease, without the prior consent of Lessor. This Lease will inure to the benefit of and be binding upon the successors and assigns of the Parties.
14. NOTICES. Any notice required or permitted to be given hereunder by one party to the other shall be in writing, and the same shall be given and shall be deemed to have been served and given if (i) placed in the United States mail, certified, return receipt requested, or (ii) deposited into the custody of a nationally recognized overnight delivery service, addressed to the party to be notified at the address for such party specified below, or to such other address as the party to be notified may designate by giving the other party no less than thirty (30) days' advance written notice of such change in address.

If to Lessor

Company: Blue Ridge Southern Railroad
 Attention: Contract Administration
 Mailing Address: 315 W. Third Street
 City, State, Zip: Pittsburg, KS 66762

If to Lessee

Company: Town of Sylva, NC
 Attention: Town Manager
 Mailing Address: 83 Allen Street
 City, State, Zip: Sylva, NC, 28779-2629

15. SURVIVAL. Neither termination nor expiration will release either party from any liability or obligation assumed under this Lease, whether of indemnity or otherwise, resulting from any acts, omissions or events happening prior to the date of termination or expiration, or the date when the Leased Premises are restored to the condition as of the Effective Date.
16. RECORDATION; GOVERNING LAW. This Lease shall be filed in the Jackson County Register of Deeds and will be made of public record. The laws of the State of North Carolina shall govern all matters arising out of or relating to this Lease. Any party bringing a legal action or proceeding against any other party arising out of or relating to this Lease shall bring the legal action or proceeding in the Superior Court of Jackson County, North Carolina.
17. SEVERABILITY. To the maximum extent allowed by law, if any provision of this Lease is held invalid, illegal or unenforceable, the validity, legality or enforceability of the remaining provisions of this Lease are not affected or impaired in any way.

18. ENTIRE AGREEMENT. This Agreement (“Lease”), together with any exhibits or schedules, sets forth the entire agreement between the Parties, and replaces and supersedes any prior agreements, understandings, negotiations, or discussions between the Parties relative to the subject matter of this Lease. This Lease may only be modified by a written amendment signed by an authorized representative of both Parties and said written amendment must expressly refer to this Lease. Any attempt to modify the terms in such a manner shall be considered null and void.
19. NON-WAIVER. The failure of either party to insist upon or enforce, in any instance, strict performance by the other party of any of the requirements, covenants, conditions, or restrictions of this Lease or to exercise any rights herein conferred, may not be construed as a waiver or relinquishment of the party’s right to assert or rely upon such terms or rights on any future occasion, except to the extent the party specifically expresses, in writing, its intent to waive its rights.
20. BROKERAGE COMMISSIONS.

Any fees or commissions, with respect to the Leased Premises, due to a broker or finder are the sole responsibility of the Party that engaged those services.

21. COUNTERPARTS.

The parties may execute this Lease in multiple counterparts, each of which constitutes an original, and all of which, collectively, constitute only one Lease.

[Signature pages intentionally placed on separate pages]

IN WITNESS WHEREOF, the parties have executed this Lease as of the date first set forth on the first page.

LESSOR:
BLUE RIDGE SOUTHERN RAILROAD, L.L.C.

By: _____ (seal)
Justin K. Ogle, General Manager

STATE OF _____

COUNTY OF _____

I, _____, a Notary Public, do hereby certify that Justin K. Ogle, General Manager of BLUE RIDGE SOUTHERN RAILROAD, LLC, a Delaware limited liability company, personally appeared before me this day and acknowledged the due execution of the foregoing instrument on behalf of the company.

Witness my hand and official seal, this the ____ day of August 2023.

Signature of Notary Public

(OFFICIAL SEAL)

My Commission expires: _____

IN WITNESS WHEREOF, the Lessee Town of Sylva, has set its hand and seal, this the day and year first above written.

LESSEE:
TOWN OF SYLVA

By: _____ (seal)
David Nestler, Mayor

ATTEST:

Amanda Murajda, Town Clerk

STATE OF NORTH CAROLINA
COUNTY OF JACKSON

I, _____, a Notary Public for said County and State, do hereby certify that AMANDA MURAJDA, with whom I am personally acquainted, and who, being duly sworn by me, confirmed that she is the Town Clerk of the TOWN OF SYLVA, and that DAVID NESTLER, is the MAYOR OF THE TOWN OF SYLVA, the entity that executed the foregoing and annexed instrument; that she knows the common seal of the Town of Sylva, that the seal affixed to the name of the Town of Sylva was subscribed thereto by the Mayor of the Town of Sylva, and that said Town Clerk and Mayor subscribed their names thereto, and said common seal was affixed by order of the Town Board, and said instrument is the act and deed of the Town of Sylva.

Witness my hand and official seal, this the ____ day of August, 2023.

Notary Public:

My Commission Expires: _____

(official seal)

Exhibit A

The leased property consists of that 0.154 acre tract of real property located at the site of the old Sylva depot, in the center of the Town of Sylva, Jackson County, North Carolina more particularly depicted on that certain survey prepared by Alliance Land Surveying, P.C. for the Town of Sylva, and recorded in Plat Cabinet 26, Slide 195 of the Jackson County Register of Deeds. A copy of said survey is likewise attached hereto for reference.

Exhibit A

