

Town of Sylva
CONSENT AGENDA
August 27, 2026

1- BUDGET AMENDMENTS:

#15 19-367-0300 FD State Revenue	\$ 1,680.56 C
19-530-7400 FD Capital	1,680.56 D

REF: Appropriate mutual aid reimbursement into the Fire Department budget.

#16 19-366-0100 FD Donations	\$ 3,500 C
19-530-7400 FD Capital	3,500 D

REF: To appropriate a contribution into the Fire Department Capital.

2- TAX SETTLEMENTS:

- 1- 2026 Ad Valorem Tax Settlement
- 2- 2026 Delinquent Tax Settlement – (2015-2025)
- 3- 2026 Prepaid Ad Valorem Tax Settlement
- 4- \$5.00 or Less Settlement
- 5- 2015 Ad Valorem Tax Release
- 6- Insolvent Tax Settlement

3- OTHER:

- Based on G.S. 105-373(a)(1)b the insolvent list will be advertised in The Sylva Herald on September 3, 2026.
- Amanda Murajda Deputy Tax Collector – Board authorization to collect taxes (see attachment) bonded under Tax Collector.
- Angela Stanley - Tax Collector – Board authorization to bill and collect taxes (see attachment) bonded for \$400,000.
- **R2026-13 Resolution Authorizing the Forgiveness of an Interfund Loan with a Conversion to an Interfund Transfer from the General Fund Capital Reserve Fund to the Fire Department Operational Fund.** *Based on the June 30, 2026 year-end review of the financial records and consultation with the auditor, staff recommends forgiving the interfund loan and converting to an interfund transfer between the General Fund Capital Reserve Fund and the Fire Department Operational Fund. (see attachment).*
- **Closeout Poteet Park Capital Project Ordinance** (see attachment)
- **Closeout Bryson Park and Playground Equipment Grant Project** (see attachment)



2025 Tax Settlement
July 1, 2025 - June 30, 2026

CHARGES:

Original Levy	2,678,798.53
Additional Levy	322,145.08
Refunds	
Interest	20,600.38
Discoveries	30,136.88
Discovery Penalties	5,457.78
Late Listing	102,558.30
Late Listing Penalties	10,255.83
Total Charges	3,169,952.78

CREDITS:

Deposits	3,086,692.60
Releases	18,889.20
Refunds	0.00
Insolvencies - Personal	18,161.35
Bankruptcy	0.00
Under Appeal	0.00
Uncollected - Real	46,209.63
Total Credits	3,169,952.78

Amanda W. Murajda, Tax Collector



**2025 Tax Settlement
Delinquent Taxes
July 1, 2025 - June 30, 2026**

CHARGES:

Levy	132,172.68
Refunds	0.00
Interest	7,944.63
2015 Statutory Write-Off	-1,747.04
Levy Adj. Correction	0.00
Total Charges	138,370.27

CREDITS:

Deposits	53,839.96
Releases	95.62
Refunds	0.00
Appeals	0.00
Bankruptcy	0.00
Taxes Remaining	84,434.69
Total Credits	138,370.27

Amanda W Murajda, Tax Collector

2025-2026
PREPAID AD VALOREM TAX SETTLEMENT

10-241-00 TAXES COLLECTED IN ADVANCE:

	PIN#	(Bal Forward)			Remaining
NAME	ACCT#	AMOUNT	DATE PAID		Balance
					-
Freebird Co Inc	A# 4642	8.31	5/2/2023		8.31
Wholesale/Brigham & Mattox	P# 7641-27-6761	925.02	3/18/2024	NCDOT purchase	925.02
As Is Boys	A#5273	0.16	9/15/2025		0.16
1013 Skate Company	A# 5239	0.97	9/24/2025		0.97
SE Laundry Equip Sales	A#4670	13.68			13.68
Jackson Tobacco & Vape	A# 5831	214.76			214.76
Te Henry	A# 3614	1,676.12			
Benjamin Platt	A# 5545	1,642.53			
Blossman Gas	A# 1614	3,505.92			
Livingston Kelley	A# 1419	0.01			
Tim Fisk	A# 4554	36.57			
Queen Street Land Trust	A# 5351	210.38			
Anna Gibson	A# 4857	244.10			
Strickland Brothers	A# 5726	113.18			
Red Dog LLC	A# 3767	4.61			
DLP Spine	A# 5425	32.28			
Sarah Hinnant	A# 5465	0.01			
Wayne Smith	various	3,850.00			
Kobe Express	A# 5493	1,978.33			
Wayne Smith	various	3,850.00			
Betty French	A# 5775	100.60			
James Andy Parker	A# 4582	100.00			
Wayne Smith	various	3,850.00			
J C Enterprises	A# 1958	30.94			
Wayne Smith	various	3,850.00			
Exempt					
Applied to Back Taxes					
2025 Pre-pay taxes		26,238.48			1,162.90
	Adj. from previous pre-pay	-0.47			
		26,238.01			

Town of Sylva
2025 Tax Settlement
Less than \$5.00

<u>Acct ID</u>	<u>Name</u>	<u>Amount</u>	<u>Value</u>	<u>R/P/U</u>
2873	ACCELERATED CARE PLUS LEASING	\$ 2.46	\$ 547	P
5355	ACCENTHEALTH LLC	\$ 2.61	\$ 580	P
5136	ALL PRO PROP MANAGEMENT INC	\$ 3.29	\$ 731	P
4377	ALLMAN ZEBADIAH POLK	\$ 2.25	\$ 500	P
5780	AWENASA REALTY GROUP INC	\$ 2.33	\$ 518	P
3621	BERMONDSEY LLC	\$ 1.80	\$ 400	R
3621	BERMONDSEY LLC	\$ 0.63	\$ 140	R
3281	BLANTONS TAX SERVICE INC	\$ 2.63	\$ 584	P
5379	BREWTON, NATALIE MARIE	\$ 1.62	\$ 360	P
5386	CACTUS INC	\$ 2.62	\$ 582	P
5664	CAULKINS, VANCE	\$ 1.43	\$ 318	P
5402	COLEMAN, CHUCK	\$ 4.54	\$ 1,009	P
5007	COLONIAL SQUARE POA INC	\$ 2.25	\$ 500	P
1913	CRAWFORD WILLIAM L	\$ 3.92	\$ 871	R
5642	DATA SALES CO INC	\$ 0.52	\$ 116	P
1378	DILLARD, MICHAEL E	\$ 2.46	\$ 547	P
3916	DLP HARRIS REGIONAL HOSPITAL	\$ 2.25	\$ 500	R
3915	DLP HARRIS REGIONAL HOSPITAL	\$ 2.25	\$ 500	R
1426	DUKENET COMMUNICATIONS	\$ 2.65	\$ 589	U
5332	EVERBANK, N.A.	\$ 2.53	\$ 562	P
5313	FEDERAL EXPRESS CORPORATION	\$ 2.84	\$ 631	P
5676	FINOVA CAPITAL LLC	\$ 0.72	\$ 160	P
5221	FRANCOTYP POSTALIA INC	\$ 2.74	\$ 609	P
5678	G ON MAIN LLC	\$ 0.50	\$ 111	P
1676	GANNETT SATELLITE INFO NETWORK	\$ 4.68	\$ 1,040	P
5226	GORDON FOOD SERVICE INC	\$ 4.38	\$ 973	P
5453	GUNNELS, ROBIN	\$ 1.64	\$ 364	P
5462	HEWLETT PACKARD FINANCIAL SERV	\$ 0.30	\$ 67	P
5826	HIGHER SELF MENTAL HEALTH PLLC	\$ 1.02	\$ 227	P
5828	ICU MEDICAL INC	\$ 1.36	\$ 302	P
3194	J M BROWN AMUSEMENT CO INC	\$ 2.75	\$ 611	P
5195	JACKSON COUNTY REALTY INC	\$ 0.30	\$ 67	P
3370	JONES, JEFFREY SCOTT	\$ 3.16	\$ 702	P
5643	K12 MANAGEMENT INC	\$ 1.12	\$ 249	P
4119	LAUREL RIDGE TOWNHOMES SYLVA HOA	\$ 2.25	\$ 500	P
4298	MCI COMMUNICATION SERVICES INC	\$ 2.45	\$ 544	P
5124	MIDDLETON PAWN SHOP	\$ 3.29	\$ 731	P
5525	MOORE, CLAUDIA CROWE	\$ 0.10	\$ 22	P
5542	PATRICIA BRYSON-WINK INC	\$ 1.49	\$ 331	P
5323	PORTIER LLC	\$ 0.09	\$ 20	P
3960	PRUETT TONYA M	\$ 4.55	\$ 1,011	R
5715	PT SOLUTIONS HOLDINGS, LLC	\$ 3.37	\$ 749	P

Town of Sylva
2025 Tax Settlement
Less than \$5.00

5848 REYNA CAPITAL CORPORATION	\$	0.78	\$	173	P
5555 RIDGELINE THERAPEUTIC COLL	\$	2.28	\$	507	P
5126 SAFETY KLEEN SYSTEMS INC	\$	2.93	\$	651	P
1371 SMOKY MOUNTAIN AIR INC	\$	2.36	\$	524	P
5575 SMOKY MOUNTAIN NEWS	\$	1.47	\$	327	P
5852 SONGBIRD COUNSELING & CONSULTATION PLLC	\$	3.15	\$	700	P
5232 SPD VENTURES LLC	\$	3.34	\$	742	P
4018 SPOK INC	\$	3.18	\$	707	U
5586 STATE FARM MUTUAL AUTO INSURANCE COMPANY	\$	2.56	\$	569	P
5157 STUDIO 127 INC.	\$	3.47	\$	771	P
5734 THE AMERICAN BOTTLING COMPANY	\$	1.37	\$	304	P
5309 THE YOGA MILL LLC	\$	1.19	\$	264	P
5216 WESTERN CAROLINA RENTALS INC	\$	4.49	\$	998	P
3529 WILLIAMSON, MARY	\$	3.91	\$	869	P
	\$	128.62			

Personal	\$	107.39
Real	\$	15.40
Utilities	\$	5.83
	\$	128.62



**2015
AD VALOREM TAX RELEASE**

Based on G.S. 105-378 the following taxes plus interest will be written off for the tax year of 2015 due to the statute of limitations. Account balances are as June 30, 2026. Additional interest for July and August will be included.

<u>Acct#</u>	<u>Name</u>	<u>Tax Principal</u>	<u>Tax Interest</u>	<u>Advertising</u>	<u>6/30/2025 Total</u>
469	John Austin	12.57	11.50	3.00	27.07
3728	Backstreet Airsoft Inc	52.80	51.46	-	104.26
1012	Mary A Bryson	9.43	8.94	3.00	21.37
3729	Catamount Tire	12.56	11.59	-	24.15
115	Mrs. JR Chastian	116.18	110.60	3.00	229.78
352	Dillard Real Estate Group	62.02	59.52	3.00	124.54
485	Charles Dorsey	78.59	75.31	3.00	156.90
1062	Rose Anne Dorsey	105.06	100.38	3.00	208.44
814	Rachael Sutton Johns	94.30	90.16	3.00	187.46
554	Kenneth Jordan	37.72	35.75	3.00	76.47
421	Will Lay	93.55	89.36	3.00	185.91
2382	William Leigh	48.94	46.76	3.00	98.70
2383	Jacobo Mandelblum	17.55	16.60	3.00	37.15
3956	Owner Unknown	7.19	6.39	3.00	16.58
1800	Raymond Welch	31.83	30.63	3.00	65.46
420	Grant Wilson	116.22	111.06	3.00	230.28
983	Joe Wilson	322.86	307.99	3.00	633.85
763	Nelson Wilson	23.06	21.71	3.00	47.77
905	Willie Wilson	92.70	88.88	3.00	184.58
5865	Gretta Worley	411.91	321.93	3.00	736.84
		1,747.04	1,596.52	54.00	3,397.56

Amanda W. Murajda, Tax Collector

Town of Sylva
2025 Personal Property Insolvency

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
911 SURETY GROUP INC	11.25	1.13
A B THAI BODY WORK LLC	5.27	0.53
AC SIDING & GUTTERING INC	48.12	4.81
ACCESS GRANTED INTERNATIONAL	14.76	1.48
ALIEN FIX	-	1.92
AMERICAN SEWING CORP	6,482.64	1,775.86
BEFORE SALON & SKIN STUDIO	75.20	7.52
DARRELL BUCHANAN	14.40	1.44
CAROLINA CUSTOM INK	18.11	1.81
STEPHEN J CODY	90.02	9.00
DS PERMANENT MAKEUP LLC	65.34	6.53
ELITE LANDSCAPING & LAWN CARE INC	379.66	76.26
FERRARAS II INC	65.19	6.52
STEVEN WILLIAM FRANKS	14.54	1.45
GLORY MARTIAL ARTS FITNESS LLC	22.50	2.25
H&R BLOCK	24.45	2.45
EVON HALL	22.50	2.25
BRIAN HARRIS	14.26	1.43
HIGH COUNTRY TRAVEL LLC	121.59	
DENNIS MARK JONES	22.97	2.30
JOSHS BACKSTREET TAKEOUT LLC	48.51	4.85
JTS TRANSPORT	1,866.68	186.67
KIDZCARE PEDIATRICS	112.50	11.25
BILLY LAMBERT	12.86	-
JEFFREY BRIAN LOGAN	54.65	5.46
LOVE NEST LLC	72.47	7.25
LUCAS AUTO AND MARINE DETAILING LLC	6.66	0.67
MANTZ TIRE SUPERCENTER	21.14	2.11
MARTHA'S PLACE 553	90.94	9.09
MICA RIDGE APARTMENTS LLC	20.98	2.10
MOUNTAIN PARK URGENT CARE	2,454.52	245.45
MOUNTAIN PARK MEDICAL AESTHETIC	1,208.33	120.83
MP MOTORSPORTS	93.67	9.37
NELON ENTERPRISES	232.74	23.27
JOSEPH K NOECKER	106.02	-
PERK AND PASTRY BISTRO INC	16.89	1.69
REDBOX AUTOMATED RETAIL LLC	38.50	3.85
SALON 1718 LLC	13.17	
SOUTHERN & SUNKISSED LLC	39.66	3.97
SPECIALISTS ON CALL INC	8.54	0.85
PEGGY STEPP	17.27	1.73
STRIKING PERFORMANCE LLC	15.52	1.55

Town of Sylva
2025 Personal Property Insolvency

SUBWAY OF CULLOWHEE, INC	133.80	13.38
SYLVA ANTE LLC	38.25	3.83
SYLVA NAIL SPA	1,024.34	248.96
SYLVA VAPOR LLC	45.00	4.50
JOEL VARGAS-RAMIREZ	28.15	2.82
YELLOWHAMMER SALON GROUP LLC	27.40	

Total Insolvency	\$ 15,361.93	\$ 2,822.44
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Total	\$ 18,184.37
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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, 2026.

Notary Public

**State of North Carolina
Town of Sylva**

Angela Denise Stanley, 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 **27th day of August, 2026.**

Johnny Phillips, Mayor

Attest:

Angela Stanley, Town Clerk

**State of North Carolina
Town of Sylva**

Amanda Murajda, 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 **27th day of August, 2026.**

Johnny Phillips, Mayor

Attest:

Angela Stanley, Town Clerk

TOWN OF SYLVA

**RESOLUTION AUTHORIZING THE FORGIVENESS OF AN INTERFUND LOAN
WITH A CONVERSION TO AN INTERFUND TRANSFER FROM THE GENERAL
FUND CAPITAL RESERVE FUND TO THE FIRE DEPARTMENT OPERATIONAL
FUND**

WHEREAS, the Town of Sylva maintains separate funds for accounting and financial reporting purposes, including Fund 21 – General Fund Capital Reserve Fund and Fund 19 – Fire Department Fund Operational Fund; and

WHEREAS, on February 12, 2026, the Town advanced Two Hundred Thousand Dollars (\$200,000.00) from Fund 21 – General Fund Capital Reserve Fund to Fund 19 – Fire Department Operational Fund as an interfund loan for a pumper truck; and

WHEREAS, the interfund loan was recorded in Fund 21 General Fund Capital Reserve Fund as an amount Due From Fund 19 Fire Department Operational Fund and in Fund 19 as an amount Due To Fund 21; and

WHEREAS, the Board of Commissioners has determined that forgiveness of the interfund loan is in the best interest of the Town because it will improve fund balance, debt capacity, and liquidity; and

WHEREAS, the Board of Commissioners desires to authorize the forgiveness of the outstanding balance of the interfund loan effective June 30, 2026; and

WHEREAS, the Board of Commissioners desires that the \$200,000 forgiven loan shall be converted to an interfund transfer advanced on February 12, 2026, and effective for June 30, 2026 fiscal year.

WHEREAS, the Board of Commissioners recognizes that the accounting treatment of forgiveness and the transfer shall be determined and recorded in accordance with applicable governmental accounting standards and North Carolina Local Government Commission requirements;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Town of Sylva, North Carolina, as follows:

Forgiveness Authorized. The Board of Commissioners hereby authorizes the forgiveness, effective June 30, 2026, of the outstanding \$200,000 interfund loan originally advanced on February 12, 2026, from Fund 21 – General Fund Capital Reserve Fund to Fund 19 – Fire Department Operational Fund.

Elimination of Interfund Balances. Upon the effective date of this Resolution, the corresponding interfund receivable recorded as Due From Fund 19 Fire Department Operation Fund in Fund 21 General Fund Capital Reserve Fund and the interfund payable recorded as Due To Fund 21 in Fund 19 shall be eliminated through the appropriate accounting entries.

Converted to Interfund Transfer. Upon the effective date of this Resolution and the elimination of the loan, the corresponding interfund transfer shall be recorded as a transfer to 19 Fire Department Operation Fund from Fund 21 General Fund Capital Reserve Fund.

Accounting Treatment. The Finance Officer is hereby authorized and directed to record the forgiveness and the transfer in accordance with applicable governmental accounting standards, including applicable GASB requirements, and the requirements and guidance of the North Carolina Local Government Commission.

Financial Reporting. The Finance Officer is authorized to make any necessary adjustments to the Town's accounting records, budgetary records, and financial statements and to provide any disclosures determined to be necessary in consultation with the Town's independent auditor.

Effective Date. This Resolution shall become effective upon adoption, with the forgiveness of the interfund loan effective June 30, 2026.

ADOPTED, this 27th day of August 2026.

Johnny Phillips, Mayor

ATTEST:

Angela D. Stanley, Town Clerk

**CLOSEOUT
TOWN OF SYLVA
POTEET PARK RESTROOM RENOVATION PROJECT
CAPITAL PROJECT ORDINANCE**

WHEREAS, the Town of Sylva adopted a Capital Project Ordinance on August 8, 2024, for the project known as Poteet Park Restroom Renovations Project, pursuant to the requirements of North Carolina General Statutes, Chapter 159, Article 6, Section 132.2.

WHEREAS, the project has now been completed, all related revenues and expenditures have been recorded, and a balance remains of **\$39,724.32**

WHEREAS, the Finance Officer was authorized to transfer amounts between line items within the project ordinance, including contingency appropriations, provided that the total project remained unchanged.

WHEREAS, it is a necessary to formally close the capital project and appropriate any remaining funds.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Sylva that:

1. The Capital Project Ordinance for Poteet Park Capital Project Ordinance is closed based on the following:

	Amended		
Revenue Source	Budget	Final	Closeout
Closeout of Allen Street	200,000	200,000	0
Interest	11,047	15,281.05	4,234.05
Closeout Public Restroom	<u>81,482</u>	<u>81,482</u>	<u>0</u>
	\$ 292,529	\$ 296,763.05	\$ 4,234.05
Expenditure Source			
Professional Services	6,000	5,775	225
Facility Upgrades/Construction	<u>286,529</u>	<u>251,263.73</u>	<u>36,265.27</u>
	\$ 292,529	\$ 257,038.73	\$ 35,490.27

2. The remaining unexpended balance of **\$39,724.32** is hereby transferred to the General Fund Capital Reserve Fund.

3. A certified copy of this ordinance shall be provided to the Finance Officer and Town Clerk.

4. The ordinance shall become effective immediately upon its adoption.

Adopted the 27 day of August 2026.

Johnny Phillips, Mayor

ATTEST:

Angela D. Stanley, Town Clerk

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

WHEREAS, the Town of Sylva adopted a Capital Project Ordinance on October 13, 2026, for the project known as Bryson Park and Playground Equipment Grant Project, pursuant to the requirements of North Carolina General Statutes, Chapter 159, Article 6, Section 132.2.

WHEREAS, the project has been completed, all related revenues and expenditures have been recorded, and no balance remains.

WHEREAS, the Finance Officer was authorized to transfer amounts between line items within the project ordinance, including contingency appropriations, provided that the total project remained unchanged.

WHEREAS, it is necessary to formally close the capital project and appropriate any remaining funds.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Town of Sylva that:

1. The Capital Project Ordinance for Bryson Park and Playground Equipment Grant Project, is closed based on the following:

	Amended		
Revenues Source	Budget	Final	Closeout
SCIF Grant	3,000,000	3,000,000	0
SCIF Interest	137,503	137,503	0
SCIF Sales Tax Refund	<u>56,712</u>	<u>56,712</u>	<u>0</u>
	\$ 3,194,215	\$ 3,194,215	\$ 0
Expenditure Source			
Professional Services	92,693	92,693	0
Construction/Repair	2,253,906	2,253,906	0
Playground/ Equipment	<u>847,616</u>	<u>847,616</u>	<u>0</u>
	\$ 3,194,215	\$ 3,194,215	\$ 0

2. There is no remaining balance.

3. A certified copy of this ordinance shall be provided to the Finance Officer and Town Clerk.

4. The ordinance shall become effective immediately upon its adoption.

Adopted the 27th day of August 2026.

Johnny Phillips, Mayor

ATTEST:

Angela D. Stanley, Town Clerk