

Town of Sylva
CONSENT AGENDA
August 14, 2025

1- APPROVE MINUTES: July 10, 2025, **Regular Board Meeting;** July 24, 2025, **Regular Board Meeting**

2- BUDGET AMENDMENT:

#8 10-399-0300 ARPA Related Fund Balance Approp.	\$ 30,000 C
10-660-1600 ARPA Expense	30,000 D

REF: To appropriate \$30,000 from ARPA Related funding to contribute to the Jackson County Skate Park.

3- REPORTS:

- 1- New Business Registration
- 2- Ad Valorem Tax Reports as of June 30, 2025
- 3- Statement of Revenues, Expenditures, Changes in Fund Balance as of June 30, 2025
- 4- Quarterly Finance Report as of June 30, 2025
- 5- Quarterly Special Revenue as of June 30, 2025

4- TAX SETTLEMENTS:

- 1- 2024 Ad Valorem Tax Settlement
- 2- 2024 Delinquent Tax Settlement – (2014-2023)
- 3- 2024 Prepaid Ad Valorem Tax Settlement
- 4- \$5.00 or Less Settlement
- 5- \$1.00 or Less Over/ Under Settlement
- 6- 2014 Ad Valorem Tax Release
- 7- Insolvent 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 21, 2025**.*
- *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**.*

Business Registration Permit Application
July 2025

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
7/14/2025	Golden Tan LLC (dba Electric Cowgirl Tanning) (change of ownership)	58 Sunrise Park	Rebecca Holley

Tax Summary as of June 30, 2025

(10-301-XX)	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total	Current Year	TOTALS
Starting Balances	48668.17	20666.09	11217.88	9177.7	6102.32	\$377	4626.93	2726.05	1747.04	1275.7	111,584.88	\$2,176,717.75	10,281,000.00
July	-855.67	-202.88					-6.55				-1,065.10		-1,065.10
August	-833.26	-470.15	-760.85			-50.85					-2,115.11		-2,115.11
September	-4286.56	-232.91				-120.18					-4,639.65	-265,742.26	-270,381.91
October	-97.91	-197.31				-128.49					-423.71	-135,849.18	-136,272.89
November	-897.29	-1279.83				-73.13					-2,250.25	-328,991.79	-331,242.04
December	-2461	-216.56	-49.81								-2,727.37	-1,130,306.05	-1,133,033.42
January	-2905.12	-668.27	-144.19		-73.72						-3,791.30	-228,005.28	-231,796.58
February	-997.25	-1.4	-145.27		-207.78						-1,351.70	-57,113.87	-58,465.57
March	-2244.11	-1907.71	-365.22	-61.06	-88.38						-4,666.48	-44,926.35	-49,592.83
April	-3286.2	-200.7	-146.52	-262.37	-64.69	-65.18					-4,025.66	-18,356.97	-22,382.63
May	-1234.1	-144.28	-294.28	-329.46	-335.79	-338.31	-338.31	-314.23			-3,328.76	-11,912.33	-15,241.09
June	-492.38	-184.68	-118.66	-111.14							-906.86	-1,741.87	-2,648.73
July - June Totals	-20590.85	-5706.68	-2024.8	-764.03	-770.36	-776.14	-344.86	-314.23	0	0	-31,291.95	-2,222,945.95	-2,254,237.90
Releases											-1,124.70	-2,294.89	-3,419.59
Add to Original Levy	-569.96	-554.74									0.00	102,803.24	102,803.24
Under Appeal											0.00		0.00
Bankruptcy											0.00		0.00
Refund/Adj											0.00		0.00
Subtotals	-21,160.81	-6,261.42	-2,024.80	-764.03	-770.36	-776.14	-344.86	-314.23	0.00	0.00	-32,416.65	-2,122,437.60	-2,154,854.25
EOY Adjustment													
(10-110-XX) Balance	\$27,507.36	\$14,404.67	\$9,193.08	\$8,413.67	\$5,331.96	\$4,600.86	\$4,282.07	\$2,411.82	\$1,747.04	\$1,275.70	79,168.23	\$54,280.15	\$133,448.38
Interest	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	Total		
July	25.09	5.08				118.40	0.05				148.62		148.62
August	60.48	105.57	13.04	50.00		70.15					299.24		299.24
September	338.54	10.50				4.82					353.86		353.86
October	34.12	1.48	120.00			1.51					157.11		157.11
November	119.37	230.19			51.32	0.55					401.43		401.43
December	270.79	37.92	94.19								402.90	86.37	489.27
January	359.97	102.8	5.81		122.28						590.86	1,385.52	1,976.38
February	140.21	0.11	4.73		2.22						147.27	1,539.89	1,687.16
March	271.57	409.98	70.34	145.9	0.66						898.45	1,567.89	2,466.34
April	430.52	19.37	17.95	166.36	200.16	234.57	227.26	197.86			1,494.05	844.00	2,338.05
May	195.3	33.13	46.09								274.52	530.61	805.13
June	74.72	173.98	95.38	1.66							345.74	58.89	404.63
Interest Collected	\$2,320.68	\$1,130.11	\$467.53	\$363.92	\$376.64	\$430.00	\$227.31	\$197.86	\$0.00	\$0.00	\$5,514.05	\$6,013.17	\$11,527.22
Submitted by: Amanda Murajida, Tax Collector												Collection Rate	97.6188%

Top 10 Delinquent Accounts (2024 & prior)

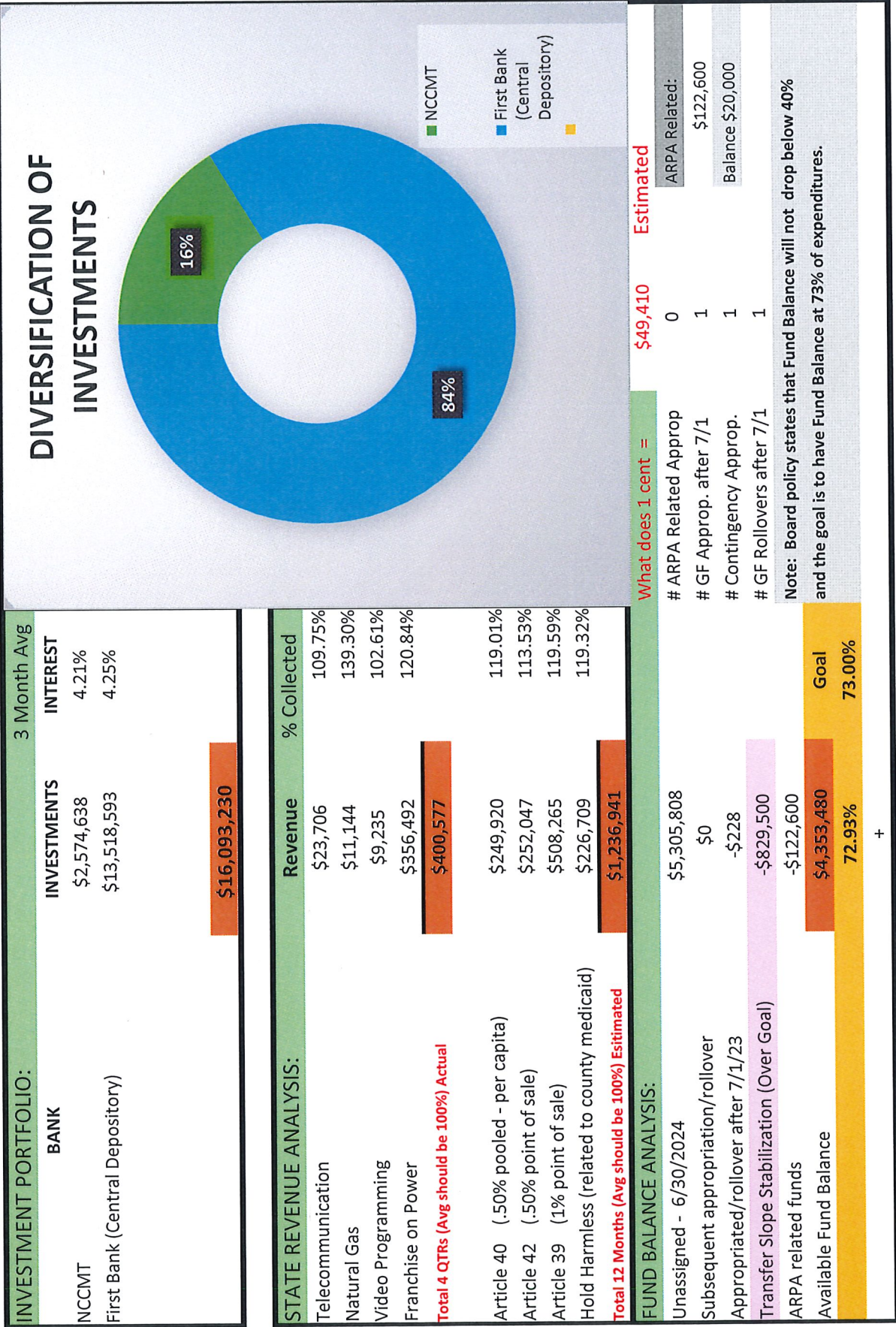
Name	Balance 6/30/2025
JTS Transport	\$ 10,913.27
Dorothy Worley	\$ 6,545.36
Joe Wilson	\$ 6,252.11
Kelly Robinson	\$ 5,831.63
Marjorie Herbert Smith	\$ 5,676.97
David George Howell	\$ 5,385.07
Angela George	\$ 4,865.65
Jimmy Ray Wilson	\$ 4,184.06
Nantahala Brewing	\$ 3,548.01
Mountain Park Urgent Care	\$ 3,232.12

General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
6/30/2025

		General Fund				Actual to	Statement	
		2024-2025	Previously	2024-2025	Current	Budget	Period	Variance
		Budgeted	Reported	YTD Actual	Month	Budget Balance	12	
Revenues:								
Ad valorem taxes	\$	2,309,930	\$ 2,382,078.10	\$ 2,410,525.25	\$ 28,447.15	\$ (100,595.25)	104.35%	4.35%
Other taxes and licenses	\$	6,200	7,465.00	7,780.00	\$ 315.00	\$ (1,580.00)	125.48%	25.48%
Unrestricted intergovernmental	\$	2,853,147	2,495,895.94	3,115,544.49	\$ 619,648.55	\$ (262,397.49)	109.20%	9.20%
Permits and Fees	\$	18,000	19,069.80	20,019.80	\$ 950.00	\$ (2,019.80)	111.22%	11.22%
Restricted intergovernmental	\$	196,470	143,946.87	178,642.48	\$ 34,695.61	\$ 17,827.52	90.93%	-9.07%
Investment earnings	\$	77,079	294,827.61	322,310.68	\$ 27,483.07	\$ (245,231.68)	418.16%	318.16%
Other revenues	\$	53,215	66,753.29	86,385.28	\$ 19,631.99	\$ (33,170.28)	162.33%	62.33%
Total revenues	\$	5,514,041	5,410,036.61	6,141,207.98	731,171.37	\$ (627,166.98)	111.37%	11.37%
Expenditures:								
General Government	\$	984,727	641,422.66	856,976.30	67,951.41	127,750.70	87.03%	12.97%
Salaries & Benefits	\$	424,460	352,299.12	389,813.00	32,258.44			
Capital outlay	\$	-	-	-	-			
All other expenditures	\$	562,767	289,123.54	467,163.30	35,692.97			
Public Safety	\$	4,018,248	2,183,607.71	2,982,841.84	274,852.52	1,035,406.16	74.23%	25.77%
Salaries & Benefits	\$	1,729,998	1,189,745.03	1,602,399.94	124,419.49			
Capital outlay	\$	819,184	174,303.96	218,634.94	13,862.00			
All other expenditures	\$	1,325,073	819,558.72	1,161,806.96	136,571.03			
Culture and Recreation	\$	127,650	85,681.53	99,764.40	3,685.24	27,885.60	78.15%	21.85%
Salaries & Benefits	\$	33,650	17,075.57	22,734.98	1,971.13			
Capital outlay	\$	10,474	10,473.95	10,473.95	-			
All other expenditures	\$	83,526	58,132.01	66,555.47	1,714.11			
Transportation	\$	911,813	511,180.31	762,287.37	138,323.85	149,525.63	83.60%	16.40%
Salaries & Benefits	\$	367,910	249,527.23	321,832.92	24,235.52			
Capital outlay	\$	85,100	14,699.00	14,891.00	192.00			
All other expenditures	\$	458,803	246,954.08	425,563.45	113,896.33			
Economic and Physical Development	\$	-	-	-	-	-	0.00%	0.00%
Salaries & Benefits								
Capital outlay								
All other expenditures	\$	-	-	-	-			
Environmental Protection	\$	479,132	150,318.18	190,498.21	13,161.94	288,633.79	39.76%	60.24%
Salaries & Benefits	\$	97,480	55,801.32	89,715.83	3,993.50			
Capital outlay	\$	259,502	-	-	-			
All other expenditures	\$	122,150	94,516.86	100,782.38	9,168.44			
Total expenditures	\$	6,521,570	3,572,210.39	4,892,368.12	497,974.96	1,629,201.88	75.02%	24.98%
Revenues over expenditures	\$	(1,007,529)	1,837,826.22	1,248,839.86	233,196.41	(2,256,368.86)	-34.60%	
Other financing sources (uses):								
Transfers in	\$	892,258	892,258.00		-			
Appropriated fund balance	\$	836,200		-				
Transfers to other depts	\$	369,511	369,511.00					
PB Appropriated fund balance	\$	32,000						
Fund Balance rollover	\$	228						
Contributed Capital	\$	-	-		-			
Lease Liability	\$	57,097						
Sale of Assets	\$	20,541	20,199.00	9,239.00				
Loan Proceeds	\$	-						
	\$	2,207,835	1,281,968.00	9,239.00				
Transfers to other funds:								
Contributed to GF fund balance	\$	-						
Transfers out	\$	1,200,306	1,200,306.16	(85,223.00)				
Transfer to Capital Reserve	\$	1,200,306	1,200,306.16	(85,223.00)	-			
Total other financing sources (uses)	\$	1,007,529	81,661.84	(75,984.00)	-	-		
Revenues and other sources over expenditures and other uses	\$	-	1,919,488.06	1,172,855.86	233,196.41	(2,256,368.86)		

Analysis:

* Grant funding not received



CAPITAL RESERVE FUNDS:				REVOLVING LOAN FUND:			
General Fund		Fire Department		RLF Balance 6/30/24			
GF Res 6/30/2024	\$1,080,694	FD Res. 6/30/2024	\$757,864	Interest			\$108,621
Transfer In GF (Over Goal)	\$0	FD DOI Earmarked	\$10,729	Investment in Real Estate			\$2,318
Interest/Sales Tax	\$72,714	Subsequent Approp.	-\$40,706	Subsequent Year Approp.			-\$52,435
Closeout Allen Street Project	\$338,593	Interest/Dol	\$16,978				-\$6,000
Appropriation 7/1/2024	-\$304,252	Appropriation 7/1/24	-\$576,006				
GF Available Funds	\$1,187,749	FD Available Funds	\$168,859				
		Minus \$40,000 5/8/25					\$52,504
FISHER CREEK ANALYSIS:				Fisher Creek Funds Available			
Bank Investments		Current Invested	FY Interest as of 6/30/2025	Current Interest Rate	Total Interest starting 10/2007	Funds Available	
NCCMT	\$8,980		\$400.07	4.20%	\$178,152	Available Cash	3,294,863
Entegra/Select Bank/First Bank	\$3,285,883		\$99,818.95	4.25%	\$240,567	Subsequent/Roll Over	-95,771
Community 1st/Dogwood Bank	\$0		\$31,129.21		\$153,369	Water Quality	-1,344,351
UICB	\$0				\$71,236	Revenues	131,633
HomeTrust	\$0				\$55,723	Expenditures	-54,001
Wachovia	\$0				\$66,937	Funds Available	\$1,932,373
1st Citizen	\$0				\$13,844	ARPA Funds/Interest	122,600
	\$3,294,863		\$131,348.23		\$779,828	Appropriations	\$0
						Balance Remaining	\$122,600
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.				Total H2O Quality Interest \$126,491.90			
PROPERTY TAX ANALYSIS (51% Budget)				OUTSTANDING LOANS			
		Budgeted	Loan	P/I	Loan Payoff Year	Annual Debt	
Original Billing		\$2,167,530				\$0	
Est. 97.54% Collection		\$2,279,521				\$0	
Collection/Releases		\$2,223,445				\$0	
Discovery/Penalties		-\$2,122,438				\$0	
Appeals (Total)		\$32,515					
Outstanding		\$54,280					
Collection % Rate		97.62%					
Prior Year Collection % Rate		97.88%					
				Submitted by: Lynn Bryant, Finance Officer			

Town of Sylva
Special Revenue Funds/Capital and Grant Project Quarterly Report
June 30, 2025

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

Original Ordinance (2017-01)		\$0
Fund Balance (6/30/2024)		\$4,216
Revenue - Donations/ Interest		\$195
Fund Balance Appropriation (Operating Budget)		-\$2,000
Expenditures		\$0
Balance to Date		\$2,411

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: Reapproved on 2/10/22)			2,800
GF Transfer In from GF (Hwy 107) - (Prepaid 40,131.38)			159,869
Budget Amendment #3 (Skyland Drive 11/12/22)			100,000
Revenue/Interest			60,267
Expenditures (Skyland Drive)			-114,974
Highway 107 Prepaid NCDOT		\$40,131.38	
Encumbrances Remaining DOT Contract Skyland Drive	295,400	Subsequent	-300,000
Balance to Date			\$186,362

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

Project Closed	7/31/2024
Total Costs	\$1,728,743
Town	\$978,743
DOT	\$750,000

Balance to Date

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

Original Ordinance (SCIF Grant 11612) (2/24/22)			3,000,000
Expenditures	A/P \$114,654.19		-2,996,396
Encumbrances (CDC Contract 7/28/2022)	Contract Balance		-1,251
Encumbrances (Wurster Contract)			0
Encumbrances (Kessel Contract)			0
Encumbrances (Bliss Products - Playground Equipment and Rubber)			0
Encumbrances (Odell)			-75
Encumbrances (Bliss Products - Site Furnishings and Shade)			0
Encumbrance Bartlett			-17,335
Amendment - Sales Tax Refund (11-14-2024)			13,510
Amendment -Interest thru (9/30/2024)(11-14-2024)			115,643
Encumbrances (Parker Paving)			-40,915
Sales Tax Refund	A/R 6/30/2025	(13,510-13,510)	\$43,202
Interest		(133,373.29-115,643)	\$17,730
Balance to Date			\$73,181

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
Amended - Project Interest (SCIF #11611) (October 26, 2023)				8,900
Amended - ARPA Related Funds (10/26/2023)				209,773
Amended - ARPA Related Funds (12/14/2023)				5,976
Amended - ARPA Related Funds (3/14/2024)				22,000
Amended - SCIF Interest (SCIF #11611) 10/10/2024				3,573
Amended - SCIF Interest (SCIF #11613) 10/10/2024				5,949
Amended -Sales Tax Reimbursement (SCIF#11611)				1,259
Amended - Interest (11/14/2024)				9,462
Expenditures				-579,399
Sales Tax Refund	A/R 6/30/2025	(1,259 -1,259)	\$3,534	
Interest		(31,534.83-27,884)	\$3,651	
Balance to Date				\$77,493

Bridge Park Stormwater Project (Fund 32) - Capital Project Fund:

Original Ordinance (10/27/2022) ARPA Related Funds				421,000
Amended Ordinance (11/10/2022) ARPA Related Funds				-3,000
Amended Ordinance (11/9/2023) ARPA Related Funds				98,447
Amended Ordinance (9/14/2023) JCTDA				367,757
Amended Ordinance Bridge Park Interest (11/9/2023)				9,500
Expenditures				-854,091
Sales Tax Refund			\$6,602	
Interest		(20,361.03-9,500)	\$11,114	
Balance to Date				\$39,613

Facade Grant Improvement Program (Fund 33) - Grant Project Fund:

Original Ordinance (4/25/2024) JC TDA				20,000
Original Ordinance (4/25/2024) Community Foundation				10,000
Expenditures				-28,910
Interest			\$1,044	
Balance to Date				\$1,090

Poteet Park Restroom Project (Fund 34) - Grant Project Fund:

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund				200,000
Expenditures				0
Interest			\$8,332	
Balance to Date				\$200,000

Scotts Creek Bridge Project (Fund 35) - Grant Project Fund:

Original Ordinance (8/8/2024) Closeout of Allen Street Capital Project Fund				125,000
Transfer In GF Year End (6/30/2024)				829,500
NCDTS Cashflow Loan 4/10/2025)				203,929
Closeout Bridge Park Project (May 8, 2025)				57,329
Expenditures				0
Interest			\$28,478	
Balance to Date				\$1,215,758

2024 Tax Settlement
July 1, 2024 - June 30, 2025

CHARGES:

Original Levy	2,113,996.75
Additional Levy	102,803.24
Refunds	
Interest	6,013.17
Discoveries	24,713.41
Discovery Penalties	4,948.19
Late Listing	30,054.00
Late Listing Penalties	3,005.40
Total Charges	2,285,534.16

CREDITS:

Deposits	2,228,959.12
Releases	2,294.89
Refunds	0.00
Insolvencies - Personal	12,667.86
Bankruptcy	0.00
Under Appeal	0.00
Uncollected - Real	41,612.29
Total Credits	2,285,534.16

Amanda W. Murajda, Tax Collector

**2024 Tax Settlement
Delinquent Taxes
July 1, 2024 - June 30, 2025**

CHARGES:

Levy	111,584.88
Refunds	0.00
Interest	5,514.05
2013 Statutory Write-Off	-1,275.70
Levy Adj. Correction	0.00
Total Charges	115,823.23

CREDITS:

Deposits	36,806.00
Releases	1,124.70
Refunds	0.00
Appeals	0.00
Bankruptcy	0.00
Taxes Remaining	77,892.53
Total Credits	115,823.23

Amanda W Murajda, Tax Collector

2024-2025
PREPAID AD VALOREM TAX SETTLEMENT

10-241-00 TAXES COLLECTED IN ADVANCE:

	PIN#	(Bal Forward)			Amount	Remaining
<u>NAME</u>	<u>ACCT#</u>	<u>AMOUNT</u>	<u>DATE PAID</u>		<u>Applied to 2024</u>	<u>Balance</u>
						-
Freebird Co Inc	A# 4642	17.26	5/2/2023			17.26
Don Hensley	A# 2 P# 7175 & 8063	100.00	12/18/2023			100.00
Wholesale/Brigham & Mattox	P# 7641-27-6761	1,099.80	3/18/2024	NCDOT purchase		1,099.80
Lovell Webb Electric LLC	A# 5282 P#183477	14.16	4/4/2024			14.16
Regina Nicole LLC	A# 5291 P# 179254	7.49	4/5/2024			7.49
Paul Beckett	various	2.47	4/6/2024			2.47
Kenneth Marks	A#205	26.00	11/21/2024			26.00
Dana Middleton	A#1863	732.20	11/27/2024			732.20
Lereta--Bodie Fitch	A# 5377	180.00	12/6/2024			180.00
Jason Burke	A# 5001	27.00	12/9/2024			27.00
Margaret Underwood-SECU	A# 4258	321.93	12/17/2024			321.93
Shelley Carraway--SECU	A# 5004	660.11	12/17/2024			660.11
Wayne Smith	various	1,267.28	12/20/2024			1,267.28
Margaret Underwood	A# 4258	1,570.28	12/31/2024			1,570.28
Brittany Rickert	A# 4417	2,577.51	1/2/2025			2,577.51
Rodney Riddle	A# 3156	17.72	12/31/2024			17.72
McDonald's Corp	A# 294	45.50	1/22/2025			45.50
Wayne Smith	various	3,850.00	2/12/2025			3,850.00
Wayne Smith	various	3,850.00	2/25/2025			3,850.00
Tony Scott	A# 1911	250.00	3/3/2025			250.00
Evon Hall	A# 4606	24.18	3/10/2025			24.18
Wayne Smith	various	3,850.00	3/25/2025			3,850.00
Wayne Smith	various	3,850.00	4/21/2025			3,850.00
Wayne Smith	various	3,850.00	5/20/2025			3,850.00
Dawn Reich	A# 5041	3.95	6/6/2025			3.95
Wayne Smith	various	3,850.00	6/24/2025			3,850.00
Exempt						
Applied to Back Taxes						
2024 Pre-pay taxes		32,044.84			-	32,044.84
	Adj. from previous pre-pay	-0.47				
		32,044.37				

2024 Tax Settlement
Less Than \$5.00

<u>Acct ID</u>	<u>Name</u>	<u>Amount</u>	<u>Value</u>	<u>R/P/U</u>
4435	WINDSTREAM NEW EDGE LLC	\$ 3.73	\$ 829	U
4018	SPOK INC	\$ 3.20	\$ 711	U
4298	MCI COMMUNICATION SERVICES INC	\$ 2.72	\$ 604	U
1426	DUKENET COMMUNICATIONS	\$ 3.57	\$ 793	U
3529	WILLIAMSON, MARY	\$ 3.91	\$ 869	R
5216	WESTERN CAROLINA RENTALS INC	\$ 4.66	\$ 1,036	P
2011	WESTERN CAROLINA COUNSELING SERV PA	\$ 2.89	\$ 642	P
5187	TRANSACTION NETWORK SERVICES	\$ 0.16	\$ 36	P
5309	THE YOGA MILL LLC	\$ 1.49	\$ 331	P
5351	THE QUEEN STREET LAND TRUST	\$ 3.56	\$ 791	R
5351	THE QUEEN STREET LAND TRUST	\$ 3.02	\$ 671	R
5734	THE AMERICAN BOTTLING COMPANY	\$ 3.56	\$ 791	P
5157	STUDIO 127 INC.	\$ 1.75	\$ 389	P
1020	STANFORD DELIA	\$ 4.05	\$ 900	R
5232	SPD VENTURES LLC	\$ 4.95	\$ 1,100	P
5575	SMOKY MOUNTAIN NEWS	\$ 1.47	\$ 327	P
5199	SKY FI INC	\$ 3.74	\$ 831	P
5555	RIDGELINE THERAPEUTIC COLL	\$ 3.08	\$ 684	P
5715	PT SOLUTIONS HOLDINGS, LLC	\$ 3.65	\$ 811	P
5323	PORTIER LLC	\$ 3.34	\$ 742	P
5253	PINNACLE CONSULT AND MKTG INC	\$ 0.50	\$ 111	P
5542	PATRICIA BRYSON-WINK INC	\$ 1.68	\$ 373	P
1372	PARKER, GERENA	\$ 4.10	\$ 911	P
5538	PAMS CHILD DEVELOPMENT CENT INC	\$ 3.66	\$ 813	P
3956	OWNER, UNKNOWN	\$ 3.47	\$ 771	R
5525	MOORE, CLAUDIA CROWE	\$ 0.11	\$ 24	P
5124	MIDDLETON PAWN SHOP	\$ 2.99	\$ 664	P
5306	MARK MANUFACTURING CORP	\$ 3.82	\$ 849	P
1456	LEASECOMM CORP	\$ 1.67	\$ 371	P
4119	LAUREL RIDGE TOWNHOMES SYLVA HOA	\$ 2.25	\$ 500	P
5643	K12 MANAGEMENT INC	\$ 1.79	\$ 398	P
3370	JONES, JEFFREY SCOTT	\$ 3.16	\$ 702	R
5195	JACKSON COUNTY REALTY INC	\$ 0.30	\$ 67	P
3194	J M BROWN AMUSEMENT CO INC	\$ 2.75	\$ 611	P
5453	GUNNELS, ROBIN	\$ 1.72	\$ 382	P
1676	GANNETT SATELLITE INFO NETWORK	\$ 4.68	\$ 1,040	P
5678	G ON MAIN LLC	\$ 0.50	\$ 111	P
5221	FRANCOTYP POSTALIA INC	\$ 3.04	\$ 676	P
5676	FINOVA CAPITAL LLC	\$ 0.58	\$ 129	P
5313	FEDERAL EXPRESS CORPORATION	\$ 2.84	\$ 631	P
5332	EVERBANK, N.A.	\$ 4.01	\$ 891	P
3916	DLP HARRIS REGIONAL HOSPITAL	\$ 2.25	\$ 500	R

2024 Tax Settlement

Less Than \$5.00

3915	DLP HARRIS REGIONAL HOSPITAL	\$	2.25	\$	500	R
1378	DILLARD, MICHAEL E	\$	2.39	\$	531	P
2053	DAVIS CARL A	\$	4.46	\$	991	R
5642	DATA SALES CO INC	\$	0.57	\$	127	P
1913	CRAWFORD WILLIAM L	\$	3.81	\$	847	R
5304	CONOPCO INC	\$	4.60	\$	1,022	P
5007	COLONIAL SQUARE POA INC	\$	2.25	\$	500	P
5402	COLEMAN, CHUCK	\$	2.18	\$	484	P
5664	CAULKINS, VANCE	\$	1.43	\$	318	R
5386	CACTUS INC	\$	2.96	\$	658	P
5379	BREWTON, NATALIE MARIE	\$	1.89	\$	420	P
3281	BLANTONS TAX SERVICE INC	\$	2.63	\$	584	P
3621	BERMONDSEY LLC	\$	0.59	\$	131	R
3621	BERMONDSEY LLC	\$	4.41	\$	980	R
3621	BERMONDSEY LLC	\$	1.62	\$	360	R
3621	BERMONDSEY LLC	\$	1.67	\$	371	R
5190	ATM USA LLC	\$	3.61	\$	802	P
4377	ALLMAN ZEBADIAH POLK	\$	2.25	\$	500	P
5136	ALL PRO PROP MANAGEMENT INC	\$	1.40	\$	311	P
5355	ACCENTHEALTH LLC	\$	4.27	\$	949	P
2873	ACCELERATED CARE PLUS LEASING	\$	3.23	\$	718	P
		\$	168.84			

Personal	\$	111.96
Real	\$	43.66
Utilities	\$	13.22
	\$	168.84

2024 Tax Settlement
Less Than \$1.00
as of June 30, 2025

Name	Account	Amount	<u>Release Date</u>
2024 Taxes:			
BH Graning Landscapes Inc	1892	\$ 0.01	1/30/2025
Daisy West Bryson	941	\$ 0.01	1/30/2025
Jaime Calangan	2707	\$ 0.31	1/30/2025
Cayan LLC	5392	\$ 0.31	1/30/2025
Clicklease LLC	5398	\$ 0.76	1/30/2025
David Clay Cogdill	60	\$ 0.01	1/30/2025
Robert L Dyer	196	\$ 0.47	1/30/2025
Sara Day Hatton	2723	\$ 0.02	1/30/2025
Daisy M Henson	1873	\$ 0.01	1/30/2025
Max Holland	675	\$ 0.37	1/30/2025
Kidzcare Pediatrics	5250	\$ 0.04	1/30/2025
Cecelia B Lane	784	\$ 0.03	1/30/2025
Scott Connor	4927	\$ 0.20	1/30/2025
Tim & Kelly Spilliards LLC	1182	\$ 0.51	1/30/2025
V Gallery Inc	4679	\$ 0.12	1/30/2025

\$ 3.18

Tax Overage

As is Boys	5273	\$ 0.84
Virginia Gribble	1017	\$ 0.20
Louise Thomas	693	\$ 0.01
Business Closed		\$ 28.31
Christopher Ammons	409	\$ 0.20
Max Holland	203	\$ 0.02
Mary Moody	280	\$ 0.02
Pamela Dyer	3628	\$ 0.01

\$ 29.61 10-317-0500

2014
AD VALOREM TAX RELEASE

Based on G.S. 105-378 the following taxes plus interest will be written off for the tax year of 2014 due to the statute of limitations. Account balances are as June 30, 2025. Additional interest for June and July will be included.

<u>Acct#</u>	<u>Name</u>	<u>Tax Principal</u>	<u>Tax Interest</u>	<u>Advertising</u>	<u>6/30/2024</u> <u>Total</u>
1012	Mary Bryson	9.43	8.87	3.00	21.30
115	JR Chastain	116.18	109.61	3.00	228.79
352	Dillard Real Estate Group	62.02	58.93	3.00	123.95
485	Charles Dorsey	78.59	74.72	3.00	156.31
1062	Rose Anne Dorsey	105.06	99.47	3.00	207.53
4223	Charles Griffin	-	1.54	-	1.54
814	Rachael Sutton Johns	94.30	89.33	3.00	186.63
554	Kenneth Jordan	37.72	35.47	3.00	76.19
421	Will Lay	93.55	88.66	3.00	185.21
2382	William Leigh	48.94	46.27	3.00	98.21
2383	Jacobo Mandelblum	17.55	16.47	3.00	37.02
1444	Roy J Tucker & Associates	25.69	24.26	-	49.95
1800	Raymond Welch	31.83	30.39	3.00	65.22
420	Grant Wilson	116.22	110.19	3.00	229.41
983	Joe Wilson	322.86	305.33	3.00	631.19
763	Nelson Wilson	23.06	21.54	3.00	47.60
905	Willie Wilson	92.70	88.06	3.00	183.76
		1,275.70	1,209.11	45.00	2,529.81

Amanda W. Murajda, Tax Collector

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
5 GRINDSTAFF COVE LLC	451.69	45.17
BEFORE SALON & SKIN STUDIO	162.73	97.64
BEFORE SALON & SKIN STUDIO	144.56	72.28
BEFORE SALON & SKIN STUDIO	131.32	52.53
BEFORE SALON & SKIN STUDIO	114.59	34.38
BEFORE SALON & SKIN STUDIO	58.42	11.68
BEFORE SALON & SKIN STUDIO	81.81	8.18
DARRELL BUCHANAN	14.99	1.50
CAROLINA CUSTOM INK	19.53	1.95
STEPHEN J CODY	99.81	9.98
DIGITAL CINEMA DISTRIBUTION COALITION	15.30	-
ELECTRIC COWGIRL TANNING LLC	28.41	2.84
FERRARAS II	77.84	7.78
STEVEN WILLIAM FRANKS	17.28	1.73
FRC LLC	31.43	-
H&R BLOCK	24.45	2.45
EVON HALL	22.50	2.25
MARY SHULER JOHNSON	11.25	1.13
MARY SHULER JOHNSON	2.35	0.24
JTS TRANSPORT	1,899.89	189.99
JEANNIE KELLEY	26.86	2.69
LEVA MAE KING	33.75	3.38
KOBE EXPRESS JAPANESE REST INC	653.63	130.73
KOBE EXPRESS JAPANESE REST INC	847.01	84.70
KOBE EXPRESS JAPANESE REST INC	19.26	11.56
JAMES FRANK LAY	22.50	2.25
ROBERT WILLIAM MARTIN	30.02	3.00
MIAN INVESTMENT GROUP		4.35
MOUNTAIN BREWS	273.57	27.36
MOUNTAIN PARK URGENT CARE	2,758.96	275.90
MP MOTORSPORTS	93.67	9.37
NATIONAL VISION INC	3.36	-
NELON ENTERPRISES	268.75	26.88
JOSEPH K NOECKER	67.95	-
ONE DIVERSIFIED LLC	13.99	-
DAVID PARLIER		6.23
PERK AND PASTRY BISTRO INC	16.89	1.69
R&L REAL ESTATE HOLDING LLC	643.03	64.30
RED DOG LLC	63.27	-
REDBOX AUTOMATED RETAIL LLC	40.52	-
RIGBY RESTAURANT GROUP INC	377.89	37.79
SELF DIRECTED IRA SVCS INC CUST	1.60	-

SPECIALISTS ON CALL INC	8.54	0.85
TERESA LYNN STAFFELBACH	17.15	1.71
CASEY DANNY STAMEY	15.73	1.57
PEGGY STEPP	20.63	2.06
STRIKING PERFORMANCE LLC	18.80	1.88
SUBWAY OF CULLOWHEE, INC	133.80	13.38
ROBERT SULLIVAL	5.93	0.59
SYLVA VAPOR LLC	45.00	4.50
TAGGED OUT HUNTING SUPPLY	152.11	15.21
TASTY HUT OF NC LLC	359.52	-
LARMAN MARK TAYLOR	21.97	2.20
MICHAEL THOMAS	11.25	1.13
MICHAEL THOMAS	1.13	0.11
TOGA, LLC		12.95
UNITED RENTALS NORTH AMERICA	369.82	-
JOEL VARGAS-RAMIREZ	30.60	3.06
HAI VO	37.69	3.77
PAUL WHITE	72.40	7.24
WINE BAR AND CELLAR LLC	291.13	29.11
Z'S TOBACCO & VAPES INC	45.00	4.50

Total Insolvency	\$ 11,324.83	\$ 1,341.70
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Total	\$ 12,666.53
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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, 2025.

Notary Public

**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 **14th day of August, 2025.**

Johnny Phillips, Mayor

Attest:

Amanda Murajda, Town Clerk

**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 **14th day of August, 2025.**

Johnny Phillips, Mayor

Attest:

Amanda Murajda, Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, July 10, 2025 at 5:30 PM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Jonathan Brown, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Johnny Phillips, Mayor
Brad Waldrop, Commissioner
Joseph Waldrum, Commissioner

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

ABSENT: Blitz Estridge, Commissioner

CALL TO ORDER

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

STAFF PRESENT: Fire Department: Eric Fanslau, Allen Orcutt, Blake Cabe, Kevin Burrell, James Blakley, Brian Wellmon, Keith Buchanan, Mike Beck, James Surrosco, Abbie Smith, Mike Farmer, Sam Shuler, Belinda Clawson and Mallary Caraway.

VISITORS: Jay Coward, Shawn Oberlies, and Luther Jones

APPROVAL OF AGENDA:

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

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS: Luther Jones expressed his thoughts to the board on the decision to remove the FRL Resolution from the agenda at the June 12, 2025, meeting.

MAYOR'S REPORT: Mayor Phillips reported that NCDOT is working on plans for a crossover bypass between exits 83 and 85 for emergency response access.

COMMISSIONER'S REPORT: Commissioners reported the following:

Commissioner Waldrum: Thanked everyone for their work on the July 4th festivities.

Commissioner Brown: Also thanked everyone for their work on the July 4th festivities. Brown addressed concerns regarding the FRL resolution. He noted that the board should be careful in what resolutions are presented and approved. Brown attended the Pinnacle Park board meeting and updated the board on progress with trails and signs.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Updates: Terran Brown started as a Patrol Officer July 1st. Terran was formerly with the Sheriff's Department. Tim Ogle started Monday in the vacant Maintenance Technician position in Public Works. The new positions in the Fire Department are Logan Green, who started July 6th, and David Broom, who will start his employment July 14th. We want to extend a warm welcome to the Town of Sylva.
- The mast arms on the streetlights will be painted this month. The painting started last week.

- Bryson Park is getting very close to being completed. Over the last few weeks grills have been installed, the wall at the basketball court was completed, the basketball court was paved, and the fence was finished. Remaining work includes painting the basketball court, tying in the rubber playground mat to the sidewalk, water fountain installation, and cleaning up the grounds.
- The Town did not receive any proposals for engineering on the Scotts Creek wall behind Town Hall. It has been sent out again and proposals are now due mid-August.
- The mud on Allen Street was caused by surface runoff missing the drain and jumping the curb instead of an actual failure.
- Administration staff had a preliminary site visit with the auditor on June 26th and they will return in September for field work.

NEW BUSINESS:

FIREFIGHTER OF THE YEAR AWARD: Mayor Phillips presented the Firefighter of the Year award to Brian Wellmon.

RESOLUTION TO ACCEPT GRANT—RECREATIONAL TRAILS PROGRAM: Jay Coward addressed the board and expressed his appreciation for the support given by the Town board. Manger Dowling explained that the Board needs to approve the resolution accepting the Recreational Trails Program grant so that the contract can be executed. The Town was notified six months ago that this \$92,000 grant was awarded to construct an additional 1.9 miles of trail at Fisher Creek. This grant application was part of the Pinnacle Park Master Plan. The grant along with the Town's \$23,000 match will connect the West Fork and East Fork trail, build a footbridge, and provide access to a waterfall that hasn't been visible in the past. The Town will use the grant funding to contract with a trail builder to construct the trail section. *Commissioner Waldrum made a motion to approve the resolution. The motion carried with a unanimous vote.*

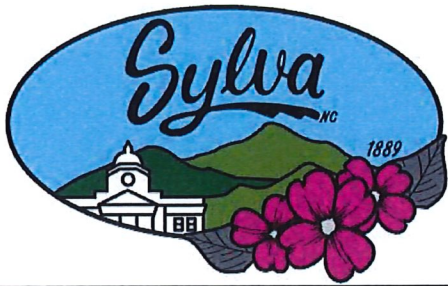
RESOLUTION OF EXEMPTION FROM ARCHITECT/ENGINEER/SURVEYOR QUALIFICATIONS-BASED SELECTION: The Resolution for Exemption from the Qualification Based Selection process will allow the Town to contract for grant administration of the Recreational Trails Program grant without going through the RFP process since the fee will be under \$50,000. The Town would like to contract with Equinox to administer this grant since they completed the Master Plan and submitted the grant application for review. Grant administration is included in the Fisher Creek budget. *Commissioner Brown made a motion to approve the resolution of exemption. The motion carried with a unanimous vote.*

RESOLUTION OF SUPPORT AND ACCEPTANCE OF FUNDING—DUKE ENERGY FOUNDATION LOCAL ENVIRONMENTAL IMPACT GRANT: The Resolution of Support for the Duke Energy Foundation's local environmental impact grant is for \$25,000. If awarded, the Town will use the \$25,000 to hire a trail builder to improve 300 feet of the Forest Therapy Trail making it more accessible and include signage along the trail. This resolution authorizes staff to accept the grant if it is awarded. *Commissioner Gelbaugh made a motion to approve the resolution of support. The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Waldrop made a motion to adjourn the meeting at 6:05 p.m. The motion carried with a unanimous vote.*

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk



TOWN OF SYLVA BOARD OF COMMISSIONERS REGULAR MEETING

Thursday, July 24, 2025 at 9:00 AM

Board Room, 83 Allen Street Sylva, North Carolina

MINUTES

PRESENT: Jonathan Brown, Commissioner
Blitz Estridge, Commissioner
Mary Gelbaugh, Mayor Pro-Tem
Johnny Phillips, Mayor
Joseph Waldrum, Commissioner

Paige Dowling, Town Manager
Amanda Murajda, Town Clerk
Jeff Goss, Town Attorney

ABSENT: Brad Waldrop, Commissioner

CALL TO ORDER

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

STAFF PRESENT: Bernadette Peters (Main Street Director), Mike Beck (Fire Chief), Robbie Carter (Asst. Police Chief), Chris Hatton (Police Chief), Jake Scott (Public Works Director) and Members of the Sylva Fire Department.

VISITORS: Todd Raleigh, Stephanie Raleigh, Jordan Beck, Brittany Beck, Jason Beck, Samuel McGuire, Taylor Armstrong, Anne Couch,

APPROVAL OF AGENDA

Commissioner Brown made a motion to add an item for an FRL Resolution of Support. The motion carried with a unanimous vote. Commissioner Gelbaugh made a motion to approve the agenda as amended. The motion carried with a unanimous vote.

APPROVAL OF CONSENT AGENDA

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

PUBLIC COMMENTS

None.

MAYOR'S REPORT

None.

COMMISSIONER'S REPORT: Commissioners reported the following:

Gelbaugh—Expressed her gratitude to see so many have chosen to run for election to the Town Board.

Brown—Participated in a ride-a-long with the Fire Department and commended them on their work.

MANAGER'S REPORT: Manager Dowling reported the following:

- Employment Update: James Blakely started in the Fire Department on July 14th instead of David Broom. James has filled in shifts in the past. He also previously was a junior firefighter/cadet.
- Pinnacle Park: The Recreational Trails Program grant contract has been completed. The Town is now working on contracting with a grant administrator to start the bidding process for a contractor to build 1.9 miles of trail. The Town needs the trail location approved from Land & Water before work can begin.
- Bryson Park is getting very close to being completed. Still to be finished is the water fountain, having the playground installers connect the rubber mat to the sidewalk, and a general mowing and cleanup.
- The mast arms on the traffic lights downtown have been painted.
- The Request for Qualifications for an engineer for the Scotts Creek Slope Stabilization is open until August 15th at 12:00 p.m.

PUBLIC WORKS DEPARTMENT REPORT: Jake Scott, Public Works Director, reported the following:

- Surface slide on Allen Street has been repaired
- Peace Pole has been installed by Rotary at the new bathroom.
- 2025 Powell Bill certified statement has been submitted.
- The Town received a contract from Duke Energy for lighting on Mill Street.
- New garbage truck is expected to be delivered in the next month.
- Leaf vacuum has been ordered.
- July 4th celebration was a success.
- Welcome to Tim Ogle as the newest Maintenance Technician.

POLICE DEPARTMENT REPORT: Robbie Carter, Assistant Police Chief, reported the following:

- One vacancy has been filled. Terran Brown joined the department from Jackson County.
- Department continues to work on training and presentations for conferences
- Reviewed calls for service.

FIRE DEPARTMENT REPORT: Mike Beck, Fire Chief, reported the following:

- Calls for service have increased and currently stand at around 898 since January.
- Ladder truck is scheduled to be repaired in August.

MAIN STREET REPORT: Bernadette Peters reported the following:

- Attended the Blue Ridge Rising Conference
- Cycle NC will be in Sylva August 1-3 for their annual event.
- WCU Economic Impact report has been distributed to board members.

TWSA BOARD REPORT:

- A water conservation notice has been issued because the treatment plant is running at a lower capacity.

PINNACLE PARK REPORT:

- None.

NEW BUSINESS

VOLUNTEER SERVICE AWARD PRESENTATION: Mayor Phillips presented a volunteer service award to Fire Chief Mike Beck for his 40 years of service with the department, 30 of those years as Chief.

Brian Taylor, NC State Fire Marshall's Office, also presented Beck with a lifetime achievement award from the Office of State Fire Marshall.

HISTORIC PRESERVATION COMMISSION UPDATE: Mike Poston, Jackson County Planning Director, and Ashley Clapsaddle from the Jackson County Planning Department addressed the board to explain that the County is updating the Historic Preservation Commission Ordinance to comply with NCGS 160D regulations. The Town has adopted several county ordinances like this one, cell towers, and emergency services that we have just included links to the County's ordinances in our Code. These are references in Sylva's Code, rather than including the entire ordinance, in case the County updates their ordinance. Once the County adopts the new ordinance, Sylva's Municode should immediately update.

PROCLAMATION—CAL RALEIGH DAY: Mayor Phillips presented a proclamation to parents Todd and Stephanie Raleigh on congratulating Cal Raleigh for his great success in Major League Baseball as well as winning the MLB Home Run Derby. *Commissioner Waldrum made a motion to approve the proclamation. The motion carried with a unanimous vote.*

PROCLAMATION—CONTRIBUTIONS TO MAJOR LEAGUE BASEBALL: Mayor Phillips also presented a proclamation honoring contributions to Major League Baseball by Jackson County residents through the years including Johnny Oates, Cal Raleigh and Zebby Mathews. *Commissioner Brown made a motion to approve the proclamation. The motion carried with a unanimous vote.*

COMMUNITY TABLE LEASE: The Community Table lease has expired. This is a 5-year lease agreement that will continue until June 30, 2028. *Commissioner Waldrum made a motion to approve the lease. The motion carried with a unanimous vote.*

SPECIAL EVENT REQUEST—PRIVATE WEDDING ALCOHOL SERVICE AT BRIDGE PARK: Heather Foster has applied to rent Bridge Park for a wedding reception September 21, 2025. Lazy Hiker has provided their Certificate of

Regular Board Meeting July 24, 2025

Liability Insurance. This application is coming before the Town Board because the Board approves alcohol for special events at Bridge Park. *Commissioner Waldrum made a motion to approve the request. The motion carried with a unanimous vote.*

RESOLUTION OF SUPPORT—FONTANA REGIONAL LIBRARY: *Commissioner Waldrum made a motion to approve the resolution. The motion carried with a 3-1 vote. Voting in the affirmative were Commissioner's Brown, Gelbaugh and Waldrum. Voting against the motion was Commissioner Estridge.*

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

Johnny Phillips
Mayor

Amanda W. Murajda
Town Clerk