

**MINUTES OF A  
WORK SESSION  
OF THE JACKSON COUNTY  
BOARD OF COMMISSIONERS  
HELD ON  
AUGUST 06, 2024**

The Jackson County Board of Commissioners met in a Work Session on August 06, 2024, 6:30 p.m., Justice and Administration Building, Room A201, 401 Grindstaff Cove Road, Sylva, North Carolina.

Present: Mark A. Letson, Chairman	Kevin King, County Manager
Todd Bryson, Vice Chair	John Kubis, County Attorney (Via Zoom)
Mark Jones, Commissioner	Angela M. Winchester, Clerk to the Board
John W. Smith, Commissioner (Via Zoom)	Darlene Fox, Finance Director
Tom Stribling, Commissioner	

Chairman Letson called the meeting to order.

**(1) UNIFIED DEVELOPMENT ORDINANCE TEXT AMENDMENTS:** Michael Poston, Planning Director, stated the Planning Department worked with the Planning Board on technical amendments to the Unified Development Ordinance Subdivision Regulations. The proposed amendments addressed inconsistent ordinance references for paving requirements, modernized paving materials references and clarified the paving requirements for campgrounds.

The Planning Board held a public hearing on July 8<sup>th</sup> and recommended the changes unanimously to the Board of Commissioners. They also adopted a statement of consistency with the Jackson County Land Use Plan 2040. The Planning Department requested the Board consider calling for a public hearing on September 17<sup>th</sup> at 6:20 p.m.

**Consensus:** *Add this item to the next regular meeting agenda for consideration.*

**(2) AGING REPORT:** Eddie Wells, Aging Director, presented: Department on Aging Impact Report FY23-24:

**(a)** Department on Aging:

- One stop resource center dedicated to providing services and support to the aging population of the county.
- Mission: Aim for the highest quality of life for seniors in the county.
- Building opened 2009.
- Other locations included Cashiers Senior Center, Woodshop and Woodlot.
- Over 600 volunteers each year.
- Council on Aging Advisory Board.
- Team effort: great staff, County Board of Commissioners, volunteers, other county departments and community.

**(b)** Services and projects overview:

- Project CARE: Ramps and home modifications to help seniors maintain independence in their homes.
  - 50 ramps built
  - 103 volunteers
  - 835 volunteer hours

- Project FIRE: Volunteer day once a month September through March.
    - 315 firewood loads delivered to seniors in need.
    - 225 volunteers
    - 1,119 volunteer hours
  - Senior Center: Activities, trips, clubs, classes, health and wellness
    - 948 participants, plus 362 guests
    - Classes held virtually and in person
    - Certified Senior Center of Excellence by the NC Division of Aging and Adult Services
  - Smoky Mountain Senior Games: Partnership with Parks and Recreation
    - 99 activities
    - 98 participants locally
    - 20 competing at the state level
  - Support Services: Information provided to 5,846 contacts
  - Congregate Nutrition: Provided lunch and socialization for seniors at two locations
    - Monthly themed events
    - Served a total of 13,411 meals to 227 seniors
    - Distributed 177 cases (4,249 meals) of Ensure Plus to those with compromised nutrition
  - Meals on Wheels
    - Provided 30,728 meals to homebound seniors
    - Served 214 homebound seniors
    - 103 volunteers served 6,161 hours and drove 117,950 miles
    - Ani-meals distributed 2,820 pounds of food to pets of Meals on Wheels clients
    - 180 Manna food boxes delivered
    - 122 fresh produce boxes
  - SHIIP: Seniors' Health Insurance Information Program
  - Adult Day Program: Provided respite for 38 families.
  - Senior Christmas Boxes: Delivered 985 Christmas boxes to seniors in need. 55 volunteers served 265 hours.
  - Cashiers Senior Center: Activities, trips, clubs, classes, health and wellness
    - Served 1,326 meals to seniors providing lunch and socialization
    - Total of 105 activities to 132 seniors
    - Annual volunteer appreciation event
  - Hands on Jackson: Collaboration focused on providing assistance to neighbors in need through mobilizing community volunteer teams of all skill levels and matching them with volunteer projects.
- (c) Special Events: Caregiver events, Scam/Shred Event, Mobile Free Pharmacy, Elder Abuse Awareness Walk, 90's Birthday Party, Medicare 101, Volunteer Recognition, Support Groups, Seminars and more.
- (d) Volunteers: They could not provide services without volunteers.
- Total of 730 volunteers served 14,223 hours of service.
  - Value of \$476,628

*Informational item.*

**(3) PERMITTING AND CODE ENFORCEMENT REPORT:** Tony Elders, Permitting and Code Enforcement Director, presented: Department Report:

**(a)** Permitting and Code Enforcement: 19 full time employees with an annual budget of \$1.7 million. The office administered and enforced all North Carolina State Building Codes, the Flood Damage Prevention Ordinance, Sediment Control Ordinance and other county ordinances that regulated new development. The office issued permits for a multitude of types of development activity. Permits issued and inspected:

- Erosion and Sediment Control
- Floodplain
- Building Permits
- Fire Inspections and Permits

**(b)** Land Development Applications: The majority of projects needed a permit or a Land Development Application (LDA).

**(c)** Erosion Control Permitting: For larger projects, the LDA was required, but a separate Erosion Control Permit would be required for land disturbance greater than half an acre.

**(d)** Floodplain Permitting:

- Floodway: No construction or development was typically allowed in this area.
- 100-year Floodplain: Development was permitted as long as the lowest floor of the lowest enclosed area was elevated to two feet above the base flood elevation.
- 500-year Floodplain: not enforced per the County Flood Damage Prevention Ordinance.

**(e)** Building Permits: New Single Family (Detached), New Single Family (Attached), New Multi-Family, Addition, Remodel, Manufactured Home, New Commercial, New Work, Miscellaneous

**(f)** Complaints: Usually involved erosion control violations or unpermitted building. Most could be resolved with the property owner locally. Some have to be referred to outside agencies.

**(g)** Fire Inspections and Permits: The office conducted fire inspections and issued fire prevention permits to be sure the necessary safety requirements were met for new and existing buildings and community events.

**(h)** Permitting Totals FY23-24:

- 943 Land Development
- 12 Erosion Control
- 10 Erosion Control Large Projects
- 12 Floodplain
- 1,944 Erosion Control
- 209 Complaints
- 2,220 Residential Building
- 313 Commercial Building

**(i)** Tyler Permitting Software Project:

- Bi-weekly project manager meetings
- Training sessions
- Testing online customer portal
- Go live date mid to late November

General discussions were held.

*Informational item.*

Update: **(4) TAX ASSESSOR REPORT:** Tabitha Ashe, Tax Assessor, presented: Departmental

- (a) 2024 Property Owners: from every state, except one and from all across the world.
- (b) Land Records:
  - GIS Layers: Adding, updating layers to assist the public and departments
  - Unrecorded surveys: Scanning to be offered to the NC Society of Surveyors for the MAPS Database.
- (c) Deed Statistics:
  - Highest recording year 2006: 4,253
  - 2023 recording: 3,201
  - Qualified sales less than \$100,000: 243
  - Qualified sales \$5 million +: 7
- (d) Personal Property:
  - Compliance Reviews for Business Personal Property
  - Short-Term and Long-Term Rental Properties
  - Watercraft Values
- (e) License Plate Agency FY23-24:
  - Opened March 26, 2024
  - 15,686 transactions
  - Total processed: \$1,090,861
  - Reimbursed county: \$24,223
  - Notary Fees: \$6,390
  - Novelty Fees: \$525
  - Three audits completed with all perfect scores
  - Abides by the requirements set forth by NCDMV
  - Gap Billing: Renewal expiration date extensions create a gap. The vehicle was taxable whether the tag was current or not. Unless corrected by NCDMV, they would start billing in January.
  - New Flex Position
  - Election:
    - Early Voting October 17 – November 2
    - General Election November 5
    - Large increase in visitors to Skyland Services Center
- (f) Real Property
  - Sketch Projects: Used to sketch irregular structures.
  - Field Appraiser Safety: Experienced a rise in hostile and uncomfortable situations.
- (g) Reporting:
  - Real Property changes: Typically visit properties based on a building permit, recent sale, fire report, request of owner, appeal or reappraisal review.
  - Personal Property changes: Notify of any changes through the listing process or owner reporting.
- (h) Permitting Statistics
- (i) 2024 taxable and billable amounts:
  - 40,778 total real property parcels with a value of \$13.412 billion
  - Billable value \$11.456 billion
  - Total taxable personal property \$248,397,188
  - Tax collections total \$50,136,677.20

- (j) Tax Collections:
  - Tax bills:
    - Mailed week of July 15
    - Due September 1
    - Last day to pay before interest January 6, 2025
  - Website:
    - Online payments
    - Duplicate tax bills
    - Receipts
    - Address change
  - Collection rate as of June 30, 2024: 99.10%
  - Seizure and sale of personal property
  - New advertisement law Senate Bill 607
- (k) Property Tax Relief:
  - Senior and Disabled
  - Disabled Veteran

General discussions were held.

*Informational item.*

(5) **2025 REAPPRAISAL UPDATE**: Ms. Ashe, presented: 2025 Reappraisal:

(a) Refer to the February 13, 2024 work session, agenda item 7 for reappraisal basics.

(b) Median home sales prices as of June, 2024:

- Sylva \$324,340
- Cashiers \$1,174,627
- County \$431,168

(c) Listings:

- 6 under \$350k
- 16 \$351k-\$499k
- 11 \$501k-\$749k
- 3 \$750k-\$999k
- 17 \$1m+

(d) The real estate market was constantly changing. All sales prior to the end of 2024 must be adjusted to the appropriate percent change to capture the market value as of January 1, 2025.

(e) Mass appraisal: The process groups similar properties together based on location, type, age, replacement costs, advantages, disadvantages, zoning and other factors.

(f) Preliminary Values:

- 2021 value \$10,560,975,630
- 2025 value \$16,761,199,410
- Difference \$6,200,223,780
- 58.71% change

(g) Schedule of Values adoption:

- September 3 Submit proposed 2025 Schedule of Values to the Board
- October 1 Public Hearing
- October 15 Adoption of Schedule of Values
- January 1 Effective date of 2025 reappraisal
- February 3 Mail reappraisal notices

General discussions were held.

*Informational item.*

(6) **COON HUNTERS ASSOCIATION LEASE:** Mr. King stated the Board previously discussed this item. He presented a proposed ten-year lease with the Coon Hunters Association. The Shooting Club was included as well.

**Consensus:** *Add this item to the next regular meeting agenda for consideration.*

(7) **CLOSED SESSION:**

**Motion:** *Commissioner Bryson moved that the Board go into closed session pursuant to G.S.143-318.11(a)(3) Legal and G.S.143-318.11(a)(5) Real Property. Commissioner Stribling seconded the Motion. Motion carried.*

Chairman Letson called the regular meeting back to order and stated no action was taken in closed session.

There being no further business, Commissioner Bryson moved to adjourn the meeting. Commissioner Stribling seconded the Motion. Motion carried and the meeting adjourned at 9:35 p.m.

Attest:

Approved:

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Angela M. Winchester, Clerk to Board

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Mark A. Letson, Chairman