

**TOWN OF SYLVA BOARD OF COMMISSIONERS
PROPOSED AGENDA**

REGULAR BOARD MEETING OF THURSDAY, AUGUST 13, 2020

83 Allen Street
Sylva, North Carolina
5:30 P.M.

CALL TO ORDER

APPROVAL OF AGENDA

- *All items listed and adopted are for discussion or possible action.*

APPROVAL OF CONSENT AGENDA

PUBLIC COMMENTS

REPORTS

Mayor's Report
Commissioner's Report
Manager's Report
Main Street Report
Fire Department Report

NEW BUSINESS

1. Main Street Program Discussion
2. CARES Act Funding

ADJOURNMENT

Town of Sylva
CONSENT AGENDA
August 14, 2020

1- APPROVE MINUTES: July 9, 2020, Regular Board Meeting; July 23, 2020, Regular Board Meeting; July 27, 2020, Special Called Meeting

2- BUDGET AMENDMENT:

#1 10-367-0300 State Grant Revenue	\$ 549.66 C
10-510-7100 PD Grant Expense	549.66 D

REF: To appropriate the balance on the 2018 (2018-PROJ013128) Governor's Grant into the budget.

#2 10-399-0000 Fund Balance Appropriation	\$ 32,100 C
10-420-0200 Administration Salary	26,880 D
10-420-0500 Administration FICA	2,100 D
10-420-1900 Administration Mileage	2,920 D
10-420-1100 Administration Phone	200 D

REF: Accounting for Interim Town Manager Salary approved 7-9-20 Board Meeting.

#3 21-399-0200 GF Capital Reserve Fund	\$ 15,000 C
21-410-0600 GF CRF Contribution	15,000 D
10-392-0100 Transfer in CRF	15,000 C
10-510-7400 PD Capital	15,000 D

REF: To appropriate funds from the GF Capital Reserve Fund to allow for the purchase of 2 Dodge Durango's versus 2 Dodge Chargers due to the limited supply of Dodge Chargers.

3- REPORTS:

- 1- Business Registration as of July 2020
- 2- Vehicle Tax Report as of June 30, 2020
- 3- Ad Valorem Tax Reports as of June 30, 2020
- 4- Statement of Revenues, Expenditures, Changes in Fund Balance as of June 30, 2020
- 5- Quarterly Finance Report as of June 30, 2020
- 6- Quarterly Special Revenue as of June 30, 2020

4- TAX SETTLEMENTS:

- 1- 2019 Ad Valorem Tax Settlement
- 2- 2019 Delinquent Tax Settlement – (2009-2018)
- 3- 2019 Prepaid Ad Valorem Tax Settlement
- 4- \$5.00 or Less Settlement
- 5- \$1.00 or Less Over/ Under Settlement
- 6- 2009 Ad Valorem Tax Release
- 7- Insolvent Tax Settlement
- 8- Delinquent County Vehicle Tax Settlement
- 9- 2019 County Vehicle Tax Settlement – Summary Attached
- 10- 2019 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 27, 2020**.*
- *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**.*

REGULAR BOARD MEETING
Town of Sylva Board of Commissioners
July 9, 2020

The Town of Sylva Board of Commissioners held a regular meeting on July 9, 2020 at 5:30 p.m. hosted in the Board Room of Municipal Hall, 83 Allen Street, Sylva, N.C. and held electronically by Zoom meeting.

PRESENT:	Lynda Sossamon, Mayor	Michael Morgan, Town Manager
	Barbara Hamilton, Vice-Mayor	Amanda Murajda, Town Clerk
	Mary Gelbaugh, Commissioner	Eric Ridenour, Town Attorney
	Ben Guiney, Commissioner	
	Greg McPherson, Commissioner	
	David Nestler, Commissioner	

ABSENT:

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

STAFF PRESENT: Chris Hatton (Police Chief) and Jake Scott (Public Works Director).

VISITORS: Kelly Brown, Holly Kays, Dave Russell, Fleming Sanders and Christine Taber.

AGENDA: *Commissioner Nestler made a motion to add an item to the agenda for discuss of a resolution requesting removal of the Confederate Statute located on the Jackson County Historic Courthouse steps. The motion carried with a unanimous vote. Commissioner Hamilton made a motion to approve the agenda as amended. The motion carried with a unanimous vote.*

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

PUBLIC COMMENTS: None.

MAYOR'S REPORT: Sossamon reported that she had been working on outside dining options for restaurants on Main Street who cannot comply with social distancing requirements during the Coronavirus pandemic. The NC Restaurant and Lodging Association asked that towns find ways to help restaurants since we are in the pandemic. Sossamon has spoken with NCDOT and restaurants who are interested in this.

COMMISSIONER'S REPORT: Commissioner Gelbaugh commented that she was concerned about residents on the detour route for the Dillsboro Bridge replacement as well as the businesses affected by the road closures. She also noted that the Tuckaseegee River is very discolored and reiterated that building codes needed to be followed. Commissioner Nestler would like to see outdoor dining in the B-1 district as a right by use not a conditional use permit. He reminded everyone to continuing supporting Harold's Supermarket during the road closures. Commissioner Guiney noted that the spread of COVID-19 continues and reminded everyone to continue wearing masks. He also mentioned the Reconcile Sylva march to be held July 11, 2020 at Bridge Park. Commissioner McPherson welcomed Interim Town Manager Michael Morgan. He expressed his disappointment in the Dillsboro Bridge closure due to replacement. Commissioner Hamilton discussed the amount and speed of traffic on Yellowbird Branch Road due to the bridge closure and asked the police department to investigate.

MANAGERS REPORT: Manager Dowling was not in attendance.

- Eric Ridenour reported that the Court of Appeals voted unanimously in favor of the Town of Sylva in the Curtis Lambert court trial.

MAIN STREET REPORT: None.

FIRE DEPARTMENT REPORT: None.

NEW BUSINESS

INTERIM TOWN MANAGER POSITION: *Commissioner Hamilton made a motion to approve the position of Interim Town Manager. The motion carried with a unanimous vote.*

INTERIM TOWN MANAGER CONTRACT: *Commissioner Gelbaugh made a motion approve Michael Morgan as Interim Town Manager and appropriate \$32, 100 from fund balance to cover the cost his contract. The motion carried with a unanimous vote.*

BANK SIGNATURE CARD UPDATED FOR INTERIM TOWN MANAGER: *Commissioner Hamilton made a motion to approve adding Interim Town Manager Michael Morgan to the bank signature card. The motion carried with a unanimous vote.*

APPROVE FIRE DEPARTMENT OFFICERS FOR FY 2020-2021: Mayor Sossamon read the list of Fire Department officers for approval for FY 2020-2021:

Chief	Mike Beck
1 st Assistant Chief	Keith Buchanan
2 nd Assistant Chief	Brandon Sutton
Captain	Sam Shuler
Captain	Brian Wellmon
Lieutenant	Ben Clawson
Secretary	Jessie Turner
Safety Officer	Belinda Clawson
Chaplain	Mike Farmer

Commissioner Guiney made a motion to approve the FY 2020-2021 Fire Department officers. The motion carried with a unanimous vote.

SPEED LIMIT REDUCTION: EAST HOMETOWN PLACE: NCDOT sent a proposal to the Town of Sylva to reduce the speed limit on East Hometown Place. The Police Department recommends accepting the proposal of NCDOT. *Commissioner Nestler made a motion to approve the speed limit reduction on East Hometown Place and authorize Amanda Murajda to request NCDOT lower the speed limit even further. The motion carried with a unanimous vote.*

USE OF CONFEDERATE IMAGERY: Commissioner Guiney introduced the following idea:

Use of Confederate imagery on Town of Sylva vehicles and property will no longer be permitted as of July 10, 2020. In the interest of fiscal responsibility this applies to all future design changes but does not apply to imagery currently on Town of Sylva Property.

Guiney explained that the intent was not to erase history but to realize what has happened over the years. He feels that the Town of Sylva should be proactively planning for the future and removing this image going forward would do so. The design of the police badges, cars, and fire department trucks contain the statute image. Chief Hatton reported that it would cost the town approximately an additional \$6,000 to redo the images. This would be in addition to the \$6,000 already spent. Guiney added that making the change going forward would be more fiscally responsible.

Commissioner Guiney made a motion that the use of Confederate imagery on Town of Sylva vehicles and property will no longer be permitted as of July 10, 2020. In the interest of fiscal responsibility this applies to all future design changes but does not apply to imagery currently on Town of Sylva Property.

Commissioner Nestler questioned how this becomes effective and asked if it would be a resolution, ordinance or policy. Attorney Ridenour commented that whatever change is made would be in effect until a future board changes it. Commissioner Gelbaugh expressed her opinion on the monument and noted that she would like to share an idea that would remove writing from the front as a compromise. Commissioner Hamilton noted that front could be made more appealing and appreciates Gelbaugh. Nestler added that he supported removing the statute from town property. Commissioner McPherson expressed that this was the most controversial piece of art he knew of.

It was clarified with the board that this would be a policy amendment and not an ordinance.

The motion carried with a 4-1 vote. Voting in the affirmative were Commissioners Nestler, Guiney, McPherson and Hamilton. Voting against the motion was Commissioner Gelbaugh.

Chief Hatton added that this was not a statement from the police department; they simply added the image as it appears on all photographs not specifically to the statue.

RESOLUTION TO REMOVE STATUTE: Commissioner Nestler presented a resolution to the board requesting that Jackson County remove the Confederate statute from any property in the city limits of Sylva. The Mayor asked for discussion, but Attorney Ridenour suggested that discussion should be on next agenda. Commissioner Nestler began the discussion and Gelbaugh questioned what he thought an appropriate location would be if removed. Commissioner suggested that those who feel the statute is important be involved in deciding the location. Commissioner Hamilton reminded the board that Jackson County will have to decide on whether the statute will be removed.

Commissioner McPherson made a motion to add this resolution to the next meeting, July 23, 2020. The motion carried with a unanimous vote.

ADJOURNMENT: *Commissioner Guiney made a motion to adjourn the meeting at 6:55 p.m. The motion carried with a unanimous vote.*

Lynda Sossamon
Mayor

Amanda W. Murajda
Town Clerk

REGULAR BOARD MEETING
Town of Sylva Board of Commissioners
July 23, 2020

The Town of Sylva Board of Commissioners held a regular meeting on July 23, 2020 at 9:00 a.m. hosted in the Board Room of Municipal Hall, 83 Allen Street, Sylva, N.C. and held electronically by Zoom meeting.

PRESENT:	Lynda Sossamon, Mayor	Michael Morgan, Interim Town Manager
	Barbara Hamilton, Vice-Mayor	Amanda Murajda, Town Clerk
	Mary Gelbaugh, Commissioner	Eric Ridenour, Town Attorney
	Ben Guiney, Commissioner	Kelly Ball, Attorney
	Greg McPherson, Commissioner	
	David Nestler, Commissioner	

ABSENT:

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

STAFF PRESENT: Lynn Bryant (Finance Officer), Chris Hatton (Police Chief) and Jake Scott (Public Works Director).

VISITORS: Dave Russell, Holly Kays, Teri Cole-Smith, David Schulman, Christine Taber, Lilly Knoepp, John Wermuth, Carrie McBane, Frank Huguelet, Tracy Mann, Kelly Brown, Destri Leger, JB Bost, Fleming Sanders, Dickie Woodard, Kelly Stribling, Carla Robinson, and Rob Smalls.

AGENDA: *Commissioner Hamilton made a motion to approve the agenda. The motion carries with a unanimous vote.*

CONSENT AGENDA: *Commissioner Nestler 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: Commissioner Hamilton thanked the Public Works department for their hard work during the excessive heat and thanked the Police Department for working on Yellowbird Branch during the construction detour. Commissioner Nestler reported that an elk had been seen on Yellowbird Branch. He reminded everyone to continue donations to the Community Table and to shop locally at Harold's Supermarket.

The meeting was interrupted by individuals expressing racial comments and music.

Commissioner Gelbaugh requested that in light of the negativity, for everyone to try to put a positive note out for businesses who are suffering. Commissioner McPherson also reiterated the unintended consequences of Dillsboro Bridge being closed and that businesses and residents are affected. He would like to request a discussion on hiring of a new Main Street Director position be on the next agenda. Commissioner Guiney reminded everyone that COVID-19 cases in the county are still on the rise.

The meeting was again interrupted by individuals expressing racial comments.

Mayor Sossamon called for a motion to recess the meeting. *Commissioner Gelbaugh made a motion to recess the meeting at 9:22 a.m. so that a solution to the interruptions could be figured out. The motion carried with a unanimous vote.*

Commissioner Gelbaugh made a motion to reconvene the meeting at 10:32 a.m. The motion carried with a unanimous vote.

Mayor Sossamon addressed the meeting and noted that the Town of Sylva meetings were open to the public and abusive behavior will not be tolerated.

Commissioner McPherson made a motion to schedule a Special Called Meeting for Monday, July 27, 2020 at 5:30 p.m. The notice that will be posted in accordance with open meetings laws will detail the location. The motion carried with a unanimous vote.

ADJOURNMENT: *Commissioner Guiney made a motion to adjourn the meeting at 10:38 a.m. The motion carries with a unanimous vote.*

Lynda Sossamon
Mayor

Amanda W. Murajda
Town Clerk

SPECIAL CALLED BOARD MEETING
Town of Sylva Board of Commissioners
July 27, 2020

The Town of Sylva Board of Commissioners held a special called meeting on July 27, 2020 at 5:30 p.m. hosted in the Board Room of Municipal Hall, 83 Allen Street, Sylva, N.C. and held electronically by Zoom meeting. The purpose of the meeting was to complete the July 23, 2020 agenda due to the meeting being interrupted by racial acts.

PRESENT:	Lynda Sossamon, Mayor	Michael Morgan, Interim Town Manager
	Barbara Hamilton, Vice-Mayor	Amanda Murajda, Town Clerk
	Mary Gelbaugh, Commissioner	Eric Ridenour, Town Attorney
	Ben Guiney, Commissioner	
	Greg McPherson, Commissioner	
	David Nestler, Commissioner	

ABSENT:

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

STAFF PRESENT: Lynn Bryant (Finance Officer), Chris Hatton (Police Chief) and Jake Scott (Public Works Director).

VISITORS: Frank Kracher (WLOS), Holly Kays (SMN), Lilly Knoepp (BPR) and Dave Russell (Sylva Herald).

AGENDA: *Commissioner Gelbaugh made a motion to approve the agenda. The motion carries with a unanimous vote.*

CONSENT AGENDA: *Commissioner McPherson made a motion to approve the consent agenda. The motion carries with a unanimous vote.*

PUBLIC COMMENTS: None.

MAYOR'S REPORT: None.

COMMISSIONER'S REPORT: Commissioner Gelbaugh spoke to reinforce positivity and celebrate that businesses were open and offered encouragement for those sick to get well. Commissioner Nestler addressed the last meeting and the interruptions that occurred and reminded everyone to continue shopping at Harold's Supermarket. Commissioner Guiney gave his update on COVID-19 and reminded everyone to continue wearing their masks. Commissioner McPherson requested a discussion of the Main Street Director position be added to the next agenda. Commissioner Hamilton commented that there had been a wreck in front of her property on Yellowbird Branch in the detour zone. She also asked for the Town to investigate why temporary signs put up by Harold's Supermarket were taken down. She requested the Fire Department give a report at the next meeting.

MANAGERS REPORT: Interim Manager Mike Morgan reported the following:

- Thanked the board for inviting him to be the Interim Town Manager
- Thanked Chris Hatton and Jake Scott for working with NCDOT on the Yellowbird Branch detour and adding additional signage
- The speed limit on E. Hometown Place has been reduced and NCDOT has notified Morgan that they are hoping to complete construction on that road quickly.
- The Town received the engineering report for the Allen Street slide. Morgan will review the report and report back.

PUBLIC WORKS DEPARTMENT: Jake Scott reported that work was beginning on the bottom of the Allen Street slide to help with current drainage. The Public Works department will begin laying brick at the new Evalina Street crosswalk.

POLICE DEPARTMENT: Chris Hatton reported that the department had been busy working on Yellowbird Branch traffic safety and also on crosswalk safety.

PLANNING BOARD REPORT: The July meeting was cancelled because of the virus.

TWSA REPORT: No meeting to report.

NEW BUSINESS

HISTORIC PRESERVATION BOARD APPOINTMENT: Interim Manager Morgan reported that Luther Jones wished to be reappointed to the Historic Preservation Board. *Commissioner Ben Guiney made a motion to reappoint Luther Jones to the Historic Preservation Board. The motion carried with a unanimous vote.*

RESOLUTION REQUESTING JACKSON COUNTY REMOVE CONFEDERATE MONUMENT FROM THE MUNICIPAL LIMITS OF SYLVA: Interim Manager Morgan read the resolution requesting Jackson County remove the Confederate monument from the city limits of Sylva. Mayor Sossamon asked for public comment on the issue.

Speakers:

- a. JB Bost spoke to remove the monument.
- b. Kelly Brown spoke to remove the monument.
- c. Lianna Costantino spoke to remove the monument.
- d. Frank Huguelet spoke to keep the monument in its current location.
- e. Chad Jones spoke to keep the monument in its current location.
- f. Destri Leger spoke to remove the monument.
- g. Tracy Mann spoke to remove the monument.
- h. Nathan Mann spoke to remove the monument.
- i. Carrie McBane spoke about the monument.
- j. Fleming Sanders spoke to remove the monument.
- k. Suzanne Saucier spoke to remove the monument.

Commissioner Gelbaugh thanked everyone for their comments and noted that she doesn't give the monument the kind of power others do. She added that faith and fear cannot occupy same space and she relies on faith and hopes that an agreement can be reached and that racism is not welcomed in Sylva. Commissioner Nestler clarified that the resolution is to move the monument, not tear it down. He encouraged the board to pass the resolution to relocate it. Commissioner Hamilton expressed that she felt deeply about the monument and does not want to rush to a conclusion about the monument. She commented that until hate is removed from hearts nothing will change. Commissioner McPherson thanked everyone for their comments. He noted that he was speaking on behalf of constituents and would like to see a new project in the space that the monument occupies. Commissioner Guiney commented that he understood the monument but keeping it was in conflict with where Sylva needed to be focused. He would like to relocate the monument. Mayor Sossamon commented that she would like people to remove racism from their hearts and love one another.

Commissioner Nestler made a motion to approve the resolution requesting Jackson County remove the statute from the city limits of Sylva. The motion carried with a 3-2 vote. Voting in the affirmative were Commissioners Guiney, McPherson and Nestler. Voting against the resolution were Commissioners Gelbaugh and Hamilton.

DISCUSSION OF OUTDOOR RESTAURANT SEATING IN THE B-1 ZONING DISTRICT: Interim Town Manager Morgan presented to the board temporary changes to provide the best service available to restaurant businesses. The proposed temporary ordinance amendment would allow temporary permits to extend outdoor seating for restaurants in the B-1 Main Street Zoning District. It shall expire 30 days after restaurant capacity restrictions were released by the NC Governor. The Town would have an agreement with NCDOT to allow this. Commissioner Nestler made a motion to approve this temporary ordinance amendment and allow the Interim Town Manger to execute any necessary actions to have this ordinance amendment in place. *The motion carried with a unanimous vote.*

ADJOURNMENT: *Commissioner Guiney made a motion to adjourn the meeting at 7:17 p.m. The motion carried with a unanimous vote.*

Lynda Sossamon
Mayor

Amanda W. Murajda
Town Clerk

**Business Registration Permit Application
July 2020**

<u>Date Submitted</u>	<u>Business Name</u>	<u>Business Location</u>	<u>Owner</u>
7/27/2020	Stitches Custom Upholstery	34 East Sylva Shopping Center	Troy DeBose

SYLVA COLLECTIONS

JUNE 2020

YEAR	TAX	INTEREST	TOTAL
RENTAL VEHICLE TAX	399.37	-	399.37
TOTAL	399.37	-	399.37

Tax Summary
as of June 30, 2020

(10-301-XX)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	Total	Current Year	TOTALS
Starting Balances	41157.98	17812.17	8365.05	4275.63	2594.86	4,259.57	1,700.96	2,442.53	4,435.93	3,027.98	90,072.86	\$1,743,823.96	10-281-0000
July	-1459.1	-74.61	-131.66	-68.4	-68.4	-68.4	-68.4	-68.4	-68.4	-119.83	-2,127.20		-2,127.20
August	-2792.28									-29.53	-2,821.81		-2,821.81
September	-1043.7	-111.48	-39.12							-29.75	-1,224.05	-189,432.78	-190,656.83
October	-1337.83	-549.54	-485.3	-339.9	-45.7					-3.54	-2,761.81	-119,077.20	-121,839.01
November	-230.44		-18.32								-248.76	-259,836.49	-260,085.25
December	-615.18	-575.18	-575.18	-25.36							-1,790.90	-916,037.44	-917,828.34
January	-1654.99	-1203.37	-158.68	-132.51		-67.29					-3,216.84	-215,269.45	-218,486.29
February	-849.99	-315.66									-1,165.65	-30,708.87	-31,874.52
March	-5563.63	-342.96									-5,906.59	-37,998.28	-43,904.87
April	-726.03	-107.77	-114.89		-95.06						-1,043.75	-5,221.84	-6,265.59
May	-802.98	-622.3	-32.02								-1,425.28	-10,896.25	-12,321.53
June	-633.33	-148.11	-30.28								-843.74	-1,168.10	-2,011.84
July - June Totals	-17709.48	-4050.98	-1438.54	-713.08	-209.16	-135.69	-68.4	0	-68.4	-182.65	-24,576.38	-1,785,646.70	-1,810,223.08
Releases	-0.03										-0.03	-757.45	-757.48
Add to Original Levy	-2342.26	-2673.45									0.00	83,988.75	83,988.75
Under Appeal											-5,015.71	-2,032.40	-7,048.11
Bankruptcy											0.00		0.00
Refund/Adj	227	90.67	53.43	28.52	18.41	15.78	12.04	12.12	29.41	21.35	508.73		508.73
Subtotals	-19,824.77	-6,633.76	-1,385.11	-684.56	-190.75	-119.91	-56.36	12.12	-38.99	-161.30	-29,083.39	-1,704,447.80	-1,733,581.19
EOY Adjustment													
(10-110-XX) Balance	\$21,333.21	\$11,178.41	\$6,979.94	\$3,591.07	\$2,404.11	\$4,139.66	\$1,644.60	\$2,454.65	\$4,396.94	\$2,866.68	\$60,989.27	\$39,375.56	\$100,364.83
Interest													
July	87.87	11.49	35.97	22.79	28.91	35.03	41.16		53.40	126.73	443.35		443.35
August	41.63									0.47	42.10		42.10
September	78.46	84.52	0.88							0.25	164.11		164.11
October	93.79	87.34	129.62	141.18	51.30					11.83	515.06		515.06
November	19.18	21.54	0.14	35.00							75.86		75.86
December	85.64	105.58	156.94	31.41							379.57		379.57
January	152.17	281.83	38.36	30.17		15.50					518.03	1,152.92	1,670.95
February	136.77	29.64									166.41	917.72	1,084.13
March	724.83	50.89	40.00	116.86	4.79						815.72	1,385.76	2,201.48
April	52.03	3.23	15.40								192.31	152.46	344.77
May	352.43	126.53									478.96	530.15	1,009.11
June	11.91	29.89	66.72	7.98							116.50	56.32	172.82
Interest Collected	\$1,836.71	\$832.48	\$484.03	\$385.39	\$85.00	\$50.53	\$41.16	\$0.00	\$53.40	\$139.28	\$3,907.98	\$4,195.33	\$8,103.31
												Collection Rate	97.8458%

Top 10 Delinquent Accounts (2019 & prior)

Name	Balance 6/30/2020
Dewayne Ward	\$ 9,304.91
Aaron Rents Inc	\$ 8,198.28 Under Appeal
Rodney Riddle	\$ 3,787.86
Melton Riddle Funeral Home	\$ 3,338.30 Out of Business
Robert Shephard	\$ 3,327.95
Raleigh Double Cousins Prop LLC (Print Strak)	\$ 3,290.22
Joe Wilson	\$ 3,201.55
Michelle D Franklin	\$ 3,149.85
Carol Garrison/ NCDOT	\$ 2,893.88 NCDOT purchase
MODO Z LLC	\$ 2,702.31 Out of Business

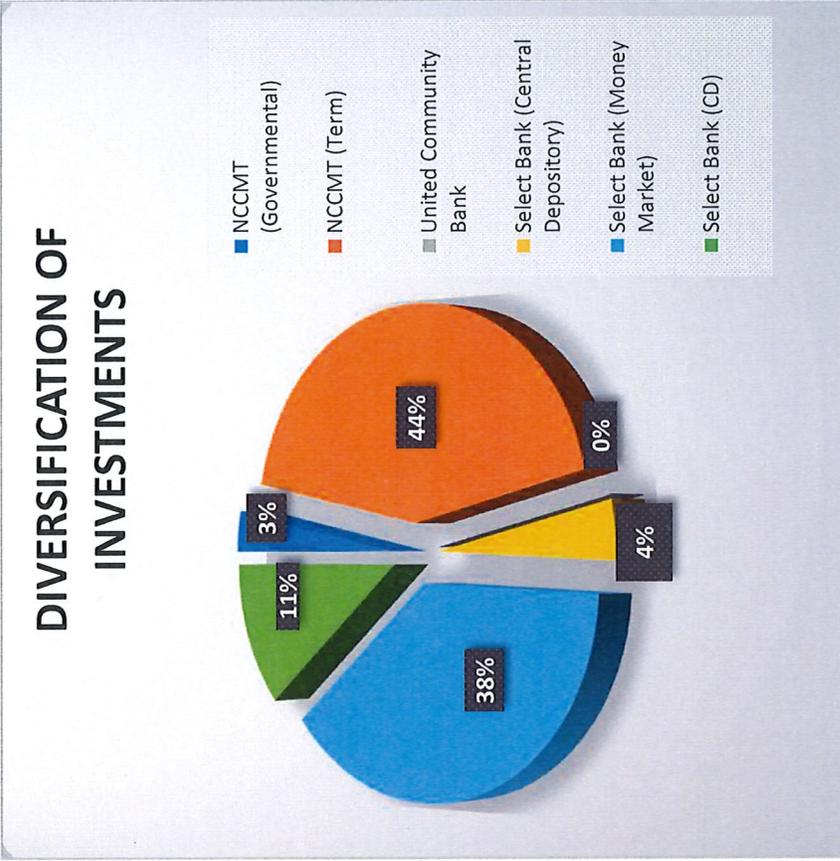
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances
6/30/2020

	General Fund					Actual to Budget Percent	Statement Period	Variance
	2019-2020	Previously	2019-2020	Current	2019-2020			
	Budgeted	Reported	YTD Actual	Month	Budget Balance			
Revenues:								
Ad valorem taxes	\$ 1,830,356	\$ 1,908,362.98	\$ 1,929,198.85	\$ 20,835.87	\$ (98,842.85)	105.40%	100.00%	5.40%
Other taxes and licenses	\$ 6,500	6,170.00	6,220.00	\$ 50.00	\$ 280.00	95.69%	100.00%	-4.31% *
Unrestricted intergovernmental	\$ 1,609,477	1,371,303.39	1,692,721.11	\$ 321,417.72	\$ (83,244.11)	105.17%	100.00%	5.17%
Permits and Fees	\$ 18,000	14,051.98	19,920.48	\$ 5,893.50	\$ (1,920.48)	110.67%	100.00%	10.67%
Restricted intergovernmental	\$ 136,404	86,958.92	130,966.52	\$ 44,007.60	\$ 5,437.48	96.01%	100.00%	-3.99% **
Investment earnings	\$ 59,400	63,049.74	66,374.98	\$ 3,325.24	\$ (6,974.98)	111.74%	100.00%	11.74%
Other revenues	\$ 27,152	31,331.65	33,907.90	\$ 2,486.25	\$ (6,755.90)	124.88%	100.00%	24.88%
Total revenues	\$ 3,687,289	3,481,228.66	3,879,309.84	398,016.18	\$ (192,020.84)	105.21%	100.00%	5.21%
Expenditures:								
General Government	\$ 671,826	504,039.64	555,455.51	51,415.87	116,370.49	82.68%	100.00%	17.32%
Salaries & Benefits	\$ 263,300	230,866.07	264,291.22	22,145.15				
Capital outlay	\$ 11,300	10,865.13	10,865.13	-				
All other expenditures	\$ 397,226	262,308.44	280,299.16	29,270.72				
Public Safety	\$ 2,087,070	1,445,813.23	1,790,985.69	231,074.10	296,084.31	85.81%	100.00%	14.19%
Salaries & Benefits	\$ 832,275	659,791.97	765,748.53	106,956.56				
Capital outlay	\$ 72,990	56,128.59	65,040.73	2,047.90				
All other expenditures	\$ 1,181,805	729,892.67	960,196.43	122,069.64				
Culture and Recreation	\$ 102,283	55,894.87	56,486.36	591.49	45,796.64	55.23%	100.00%	44.77%
Salaries & Benefits	\$ 23,875	1,656.64	16,156.64	(158.80)				
Capital outlay	\$ 23,250	13,799.94	13,799.94	720.29				
All other expenditures	\$ 55,158	25,938.29	26,529.78	30.00				
Transportation	\$ 641,725	461,961.87	528,820.26	66,858.39	112,904.74	82.41%	100.00%	17.59%
Salaries & Benefits	\$ 283,500	240,293.14	240,293.14	19,714.63				
Capital outlay	\$ 61,700	-	7,725.00	7,725.00				
All other expenditures	\$ 296,525	221,668.73	280,802.12	39,418.76				
Economic and Physical Development	\$ 14,275	7,288.79	11,788.79	4,500.00	2,486.21	82.58%	100.00%	17.42%
Salaries & Benefits								
Capital outlay								
All other expenditures	\$ 14,275	7,288.79	11,788.79	4,500.00				
Environmental Protection	\$ 177,160	132,271.94	162,205.89	29,933.95	14,954.11	91.56%	100.00%	8.44%
Salaries & Benefits	\$ 63,875	55,206.16	59,771.26	4,565.10				
Capital outlay	\$ -	-	-	-				
All other expenditures	\$ 113,285	77,065.78	102,434.63	25,368.85				
Total expenditures	\$ 3,694,339	2,607,270.34	3,105,742.50	384,373.80	588,596.50	84.07%	100.00%	15.93%
Revenues over expenditures	\$ (7,050)	873,958.32	773,567.34	13,642.38	(780,617.34)	-21.13%		
Other financing sources (uses):								
Transfers in	\$ 393,985	393,985.00	393,985.00	-	-			
Appropriated fund balance	\$ 364,324	364,324.00	364,324.00	-	-			
Contributed Capital	\$ -	-	-	-	-			
Sale of Assets	\$ -	-	-	-	-			
Loan Proceeds	\$ -	-	-	-	-			
Transfers to other funds:	\$ 758,309	758,309.00	758,309.00	-	-			
Transfers out	\$ 629,759	636,809.00	636,809.00	-	-			
Transfer to Capital Reserve	\$ 121,500	121,500.00	121,500.00	-	-			
Total other financing sources (uses)	\$ 7,050	-	-	-	-			
Revenues and other sources over expenditures and other uses	\$ -	873,958.32	773,567.34	13,642.38	(780,617.34)			

Analysis:

- * ABC License Collection
- ** Pool Revenue budgeted - did not expend the funds

INVESTMENT PORTFOLIO:	3 Month Avg
BANK	INTEREST
NCCMT (Governmental)	0.23%
NCCMT (Term)	0.55%
United Community Bank	0.10%
Select Bank (Central Depository)	0.04%
Select Bank (Money Market)	2.02%
Select Bank (CD)	1.80%
\$9,290,526	



STATE REVENUE ANALYSIS:	Revenue	% Collected
Telecommunication	\$39,906	105.02%
Natural Gas	\$7,329	146.57%
Video Programming	\$13,441	96.01%
Franchise on Power	\$303,382	107.20%
Total 2nd QTR (Avg should be 75%)	\$364,058	
Article 40	\$165,991	101.83%
Article 42	\$162,603	102.27%
Article 39	\$326,681	110.74%
Hold Harmless	\$155,910	106.06%
Total 4th Month (Avg should be 58%)	\$811,185	

FUND BALANCE ANALYSIS:	Revenue	% Collected	Goal
Unassigned - 6/30/19 *	\$3,647,208		
Subsequent Year Appropriation	-\$50,000		
Appropriated after 7/1/19	-\$192,824		
FB Appropriation to CRF	-\$121,500		
Available Fund Balance	\$3,282,884		81.60%
	80.86%		81.60%

What does 1 cent = \$42,000

# GF Approp. after 7/1	5	\$314,324
# Contingency Approp.	5	\$11,467
# FD Contingency Approp.	3	\$2,190

Note: Board policy states that Fund Balance will not drop below 40% . The goal is to have the average balance of other municipalities Sylva's size.

* Note - Includes Subsequent Year

Town of Sylva
Special Revenue Funds Quarterly Report
June 30, 2020

Public Art Fund (Fund 23):

Original Ordinance (2017-01)	0
Fund Balance (6/30/2019)	506
Revenue - Donations/ Interest	3,176
Fund Balance Appropriation	-400
Expenditures	-1,386
Balance to Date	\$1,896

Sidewalk SRF (Fund 27):

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)	2,800
GF Transfer In from GF (Hwy 107)	150,000
Revenue/Interest	6,192
Expenditures (Skyland Drive)	-89,200
Balance to Date	\$348,192

2019 Tax Settlement
July 1, 2019 - June 30, 2020

CHARGES:

Original Levy	1,754,220.73
Additional Levy	27,921.45
Refunds	0.00
Interest	4,195.33
Discoveries	24,695.95
Discovery Penalties	2,777.45
Late Listing	16,542.30
Late Listing Penalties	1,654.23
Total Charges	<u>1,832,007.44</u>

CREDITS:

Deposits	1,789,842.03
Releases	757.45
Refunds	0.00
Insolvencies - Personal	2,419.51
Bankruptcy	0.00
Under Appeal	2,032.40
Uncollected - Real	36,956.05
Total Credits	<u>1,832,007.44</u>

Amanda W. Murajda, Tax Collector

**2019 Tax Settlement
Delinquent Taxes
July 1, 2019 - June 30, 2020**

CHARGES:

Levy	90,072.66
Refunds	0.00
Interest	3,907.98
2009 Statutory Write-Off	-2,866.68
Levy Adj. Correction	0.00
Total Charges	<u>91,113.96</u>

CREDITS:

Deposits	28,484.36
Releases	0.03
Refunds	-508.73
Appeals	5,015.71
Bankruptcy	0.00
Taxes Remaining	58,122.59
Total Credits	<u>91,113.96</u>

Amanda W Murajda, Tax Collector

**2019-2020
PREPAID AD VALOREM TAX SETTLEMENT**

10-241-00 TAXES COLLECTED IN ADVANCE:

<u>NAME</u>	<u>PIN# ACCT#</u>	<u>(Bal Forward) AMOUNT</u>	<u>DATE PAID</u>	<u>YEAR APPLIED</u>	<u>Amount Applied to 2019</u>	<u>Remaining Balance</u>
Pole Yard Properties	A#1593/personal	265.70	1/5/2018	2018	131.86	133.84
Tonemaster/Falco (Ridenour)	A# 1668-Personal	91.46	3/9/2018	2018		91.46
Goodfella's Pizza	A# 4016	463.68	1/7/2019	2019	434.70	28.98
Asha Howard	A# 3638	1,719.09	2/25/2019	2019	1,675.78	43.31
Paragon Acquisitions	P# 7641-28-3100	251.96	5/6/2019	2019	245.91	6.05
Dream Catchers	A# 4603	51.68	10/2/2019	2019	45.61	6.07
Edith Powell	A# 200	10.00	10/10/2019			
Eric Hokanson	\# 330 P#7631-66-8786 & 964	0.05	10/21/2019			
Western Carolina Rentals	A# 4359	2.82	10/31/2019			
Pat Kimbrell	A# 399	5.00	12/18/2019			
Masimo Americas	A# 3510	3.64	12/27/2019			
FP Mailing Solutions	A# 4487	7.33	1/30/2020			
A&M General Services	A# 4184	30.49	2/10/2020			
SPD Ventures	A# 4507	9.58	2/7/2020			
Sean Bridgers	A# 920	4.21	3/17/2020			
Main Street Baby	A# 4501	0.79	4/1/2020			
James Sutton	A# 1068	3.31	5/5/2020			
Wayne Tallent	A# 4257	9.72	5/14/2020			
Martha Jones	A# 239	1.77	5/25/2020			
Susan Davis	A# 834	50.00	6/8/2020			
Susan Davis	A# 834	25.00	6/30/2020			
					2,533.86	309.71

Exempt

Applied to Back Taxes

2019 Pre-pay taxes 473.42

473.42

2019 Tax Settlement
Less Than \$5.00

<u>Acct #</u>	<u>Name</u>	<u>Amount</u>	<u>Value</u>	<u>R/P/U</u>	
4512	ACCENT HEALTH LLC	0.81	191	P	
2685	ARSENAL ARTIFACTS	4.61	1,085	P	
3617	ASHLEY CONSTRUCTION INC	2.13	501	P	0.21 LL
3359	B&B GIFTS AND INTERIORS LLC	1.99	468	P	
4040	BAXLEYS CHOCOLATES INC	4.12	969	P	
2207	BENEFITSLINK.COM INC	4.85	1,141	P	
3621	BERMONDSEY LLC	3.83	901	R	
3621	BERMONDSEY LLC	3.74	880	R	
3621	BERMONDSEY LLC	3.74	880	R	
3621	BERMONDSEY LLC	3.61	850	R	
3621	BERMONDSEY LLC	4.80	1,130	R	
3718	BETTY PAINTER	2.58	607	P	
3485	BISSELL RENTAL LLC	3.23	760	P	
3281	BLANTONS TAX SERVICE INC	3.11	732	P	
1732	BRUCE GREEN	1.06	250	P	
3655	CENTERING YOGA LLC	0.19	45	P	
1913	CRAWFORD WILLIAM L	4.60	1,082	R	
4483	CURRENT MEDICAL CENTER LLC	4.98	1,172	P	
3845	DAVID BURCH	4.25	1,000	R	
3915	DLP HARRIS REGIONAL HOSPITAL	4.25	1,000	P	
4049	ELECTRO RENT CORPORATON	0.43	101	P	
2520	EMPLOYEE ASSISTANCE NETWORK	2.95	694	P	
3363	ERIC'S FRESH FISH MARKET	4.32	1,016	P	
1698	FRANK RAY LEWIS	4.25	1,000	R	
3188	GARY'S USED CARS INC	2.23	525	P	
1372	GERENA PARKER	3.87	911	P	
3283	GUNNELS ROBIN	3.06	720	P	
4117	HOYLE LISA B ETAL	4.59	1,080	R	
4513	INSPIRE COUNSELING SVCS PLLC	1.28	301	P	
3194	J M BROWN AMUSEMENT CO INC	1.24	292	P	
4273	JACKSON COUNTY REALTY INC	0.42	99	P	
4056	JONES COUNTRY STORE AND MUSEUM	0.07	16	P	
3370	JONES JEFFREY SCOTT	2.99	704	P	
4274	K12 MANAGEMENT INC	3.11	732	P	
3888	KONICA MINOLTA BUSINESS SOLUTIONS	3.69	868	P	
4514	KONQUER	0.77	181	P	
1456	LEASECOMM CORP	0.94	221	P	
1521	MARVITA QUEEN MCMAHAN	4.25	1,000	P	
4055	MARY JOHNSON	1.82	428	P	
3529	MARY WILLIAMSON	4.15	976	P	
318	MESSER BESSIE	4.25	1,000	P	
1378	MICHAEL E DILLARD	3.68	866	P	
1831	MIDDLETON PAWN SHOP	2.96	696	P	
3956	OWNER UNKNOWN	2.04	480	R	
2384	PERRY JANE N	3.86	908	P	

2019 Tax Settlement
Less Than \$5.00

2544 PHOUMALA TOLLIE	4.11	967	P
4349 PRAXAIR DISTRIBUTION INC	1.76	414	P
2467 ROBERT POTTS ETAL	1.70	400	P
3519 SAFELITE FULFILLMENT INC	0.57	134	P
4284 SLEEP USA MATTRESS	2.60	612	P
2540 SMOKY MOUNTAIN NEWS	4.00	941	P
4018 SPOK INC	4.65	1,094	U
3426 STACK PHILIP	0.64	151	P
1020 STANFORD DELIA	2.85	671	R
1057 STONEHOUSE ASSOC	0.85	200	P
3736 STUDIO 127 INC	2.21	520	P
4606 STUDIO E	2.34	551	P
1635 T HART GOODSON	2.13	501	P
4515 THE MOUNTAIN LAUREL	4.13	972	P
4068 TRANSACTION NETWORK SERVICES	0.41	96	P
4516 TUCKASEGEE RIVER CLUB INC	3.84	904	P
1528 UHAUL CO KNOXVILLE INC	2.42	570	P
3878 VANCE CAULKINS	1.58	372	R
1506 WATSON ALIGNMENT INC	2.18	513	P
4504 WAYNE POWELL	4.25	1,000	R
2001 WELLS FARGO FINANCIAL LEA	4.08	960	P
2011 WESTERN CAROLINA COUNSELI	4.00	941	P
4517 WESTERN CAROLINA FUNERAL HOME	4.21	991	P
3753 WILLIAM POWELL JR	4.25	1,000	P

	199.46	46,934.00
--	--------	-----------

Late Listing Personal	\$	0.21
Mobile Homes		4.25
Principle Personal		150.96
Principle Real		44.04
	\$	<u>199.46</u>

**2019 Tax Settlement
Less Than \$1.00
as of June 30, 2020**

Name	Account	Principal Amount	Interest Amount	Over/Under Payments	<u>Release Date</u>
2019 Taxes:					
Max Browning	525	0.40		Under	1/7/2020
WYFF TV	1724		0.33	Under	1/7/2020
Joseph Conner	4480	0.30		Under	1/7/2020
El Patron	4048	0.08		Under	1/7/2020
Roland Collins	1342	0.06		Under	1/7/2020
Martin Galik	1156	0.03		Under	1/7/2020
Excel Payroll Plus	1685	0.01		Under	1/7/2020
Gardner Altman	3116	0.01		Under	1/7/2020
Tom Cooper	4187	0.01		Under	1/7/2020
Brenda Patterson ETAL	4369	0.01		Under	1/7/2020
Edwards Jones & Co	1699	0.72	0.05	Under	6/16/2020
Earthlink Business, LLC	4435	0.63		Under	6/16/2020
Tressence Hair Studio, Inc.	4293		0.51	Under	6/16/2020
Pacifico of Sylva, Inc	1110		0.51	Under	6/16/2020
South Carolina Telecommunicator	4436	0.26		Under	6/16/2020
Mobile Mini Inc	2889	0.16		Under	6/16/2020
Lease Services	4499	0.14		Under	6/16/2020
Conrad Holdings LLC	4617	0.04		Under	6/16/2020

2.86 1.40

Tax Overage

Brandy Hicks	2875	1.00
Judy Clark	3758	0.40
John Michael Enterprises	1313	0.01
Rhonda Stephens	143	0.09
Sarah Ward	4428	0.24

\$ 1.74 10-317-0500

**2009
AD VALOREM TAX RELEASE**

Based on G.S. 105-378 the following taxes plus interest will be written off for the tax year of 2009 due to the statute of limitations.

<u>Acct#</u>	<u>Name</u>	<u>Tax Principal</u>	<u>Tax Interest</u>	<u>Advertising</u>	<u>6/30/2020 Total</u>	<u>July/Aug Int</u>	<u>Total</u>
1627	Bella Roma Pizzeria Inc	90.01	84.94		174.95	1.36	176.31
3020	Bella Roma Pizzeria Inc	139.33	128.87		268.20	2.08	270.28
1012	Bryson, Mary	9.43	8.87	3.00	21.30	0.14	21.44
115	Mrs JR Chastain	116.18	109.02	3.00	228.20	1.74	229.94
2877	Chesterfield Financial Corj	35.68	34.19		69.87	0.54	70.41
352	Dillard Real Estate Corp	7.53	7.20		14.73	0.12	14.85
485	Dorsey, Charles	78.59	74.72	3.00	156.31	1.18	157.49
1062	Dorsey, Rose Anne	105.06	98.88	3.00	206.94	1.58	208.52
3005	Fire Mountain Restaurant	18.28	17.17		35.45	0.28	35.73
1725	Goodys Family Clothing	104.02	97.62		201.64	1.56	203.20
4223	Griffin, Charles L ETAL	0.00	0.77		0.77	0.00	0.77
733	Howell, Harvey	26.17	24.15	3.00	53.32	0.40	53.72
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
2382	Leigh, William	48.94	45.68	3.00	97.62	0.74	98.36
2383	Jacobo Mandelblum	17.55	16.47	3.00	37.02	0.26	37.28
2133	MODO Z LLC	1417.47	1274.21		2691.68	21.26	2712.94
2853	Noone, Martin Gary	5.49	4.92		10.41	0.08	10.49
2316	Over the Top, Inc	275.08	247.47		522.55	4.12	526.67
1073	Thomas, Hoy	44.01	41.79	3.00	88.80	0.66	89.46
420	Wilson, Grant	116.22	110.19	3.00	229.41	1.74	231.15
763	Wilson, Nelson	23.06	21.54	3.00	47.60	0.34	47.94
905	Wilson, Willie D	57.31	20.64		77.95	0.86	78.81
		2866.68	2593.44	36.00	5052.97	39.56	5092.53

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
Access Granted dba Game On	30.75	
Alvin Kinkaid Trustee	112.28	11.23
Anith Johnson	1.31	
Catalina Marketing Corporate	9.16	
Dixon Hughes PLLC	19.30	1.93
Eco ATM	36.68	
First Data Merchant Services	21.26	
Michael Fox	-	1.16
Hardwood Floors by Kirk	187.14	61.44
Helen Dehart	136.17	13.62
Herbert Potts	9.45	0.95
David Hightower	12.37	
Hookers Fly Shop	28.30	4.25
Jeffrey Jones	1.06	
Jessica Dills	19.40	
JTS Transport	-	23.42
Kris Williams Attorney	13.40	2.01
Laurin Cardwell	682.88	
NCR Corporation	13.16	
Nublu Medical Esthetics	22.43	2.24
Ricky Cook	30.00	4.5
Smoky Mtn Restaurants	-	11.32
Striking Performance LLC	28.49	
Subway #38142	380.01	57.52
Subway of Cullowhee	146.27	14.63
SW & JC Enterprises	117.81	11.78
Dewayne Ward	98.03	9.8
Wayport Inc.	5.25	
Raymond Welch ETAL	24.95	

Total Insolvency	\$ 2,187.31	\$ 231.80
-------------------------	--------------------	------------------

Total	\$ 2,419.11
--------------	--------------------

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, 2020.

Notary Public

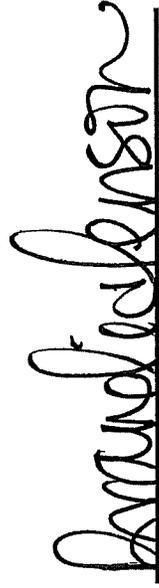
**TOWN OF SYLVA
2019 DELINQUENT TAX SETTLEMENT**

JULY 1, 2019 THROUGH JUNE 30, 2020

YEAR	BALANCE DUE	ADDED	ADJ TO	COLLECTIONS		WRITE-OFF	MISC.		BALANCE
	July 1, 2019	LEVY	LEVY	TAX	INTEREST		DEBIT	CREDITS	
2013	1,297.16	-	-	5.10	2.78	-	-	-	1,292.06
2012	1,212.68	-	-	84.03	78.14	-	-	-	1,128.65
2011	920.93	-	-	-	-	-	-	-	920.93
2010	779.11	-	-	-	-	-	-	-	779.11
2009	991.15	-	-	-	-	991.15	-	-	-
TOTAL	5,201.03	-	-	89.13	80.92	991.15	-	-	4,120.75

CHARGES: LEVY \$ 5,201.03
INTEREST 80.92
REFUNDS -
\$ 5,281.95

CREDITS: DEPOSITED \$ 170.05
WRITE-OFFS 991.15
UNCOLLECTED 4,120.75
\$ 5,281.95


BRANDI HENSON
JACKSON COUNTY TAX COLLECTOR

**SYLVA RENTAL MOTOR VEHICLES
2019 TAX SETTLEMENT**

JULY 1, 2019 THROUGH JUNE 30, 2020

SYLVA CITY

MONTH	AMOUNT COLLECTED
Jul-19	\$ 2,357.42
Aug-19	\$ 2,441.26
Sep-19	\$ 2,605.79
Oct-19	\$ 1,918.21
Nov-19	\$ 2,065.82
Dec-19	\$ 2,001.43
Jan-20	\$ 2,362.82
Feb-20	\$ 1,730.62
Mar-20	\$ 1,638.78
Apr-20	\$ 1,612.84
May-20	\$ 539.06
Jun-20	\$ 399.37
TOTAL DEPOSITED	\$ 21,673.42


BRANDI HENSON
JACKSON COUNTY TAX COLLECTOR

**Combined
2019 Tax Settlement
Delinquent Taxes
July 1, 2019 - June 30, 2020**

CHARGES:

Levy	95,273.69
2009 Statutory Write-Off	-2,866.68
Refunds	0.00
Interest	3,988.90
Levy Adj. Correction	0.00
Total Charges	<u>96,395.91</u>

CREDITS:

Deposits	28,654.41
Levy Adj. Write-Off	991.15
Releases	0.03
Refunds	-508.73
Appeals	5,015.71
Bankruptcy	0.00
Taxes Remaining	62,243.34
Total Credits	<u>96,395.91</u>

Amanda W. Murajda, Tax Collector

**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 **13th day of August, 2020.**

Lynda Sossamon, 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 **13th day of August, 2020.**

Lynda Sossamon, Mayor

Attest:

Amanda Murajda, Town Clerk