

Cherokee County Board of Commissioners
Meeting Agenda
September 15, 2025
6:30 P.M.

- I. Call to Order by Chairman**
- II. Invocation**
- III. Pledge**
- IV. Ethics Statement** “Members of the Cherokee County Board of Commissioners are reminded and advised of their duties under state law and the Cherokee County Code of Ethics Resolution, as such may pertain of their personal actions and actions of the board”.
- V. Modification of Agenda**
- VI. Agenda Adoption**
- VII. Public Hearing on Cherokee County Transit FY 27 Community Transportation Program Grants**
 - Open
 - Comments
 - Close
- VIII. Approve FY 27 Public Transportation Grant Resolution and Certification**
- IX. Public Comment Period**
- X. Budget and Finance**
 - a) Budget Revision for Grant Funds Received from Division of Aging for Senior Center Congregate Nutrition Program (\$8,500 – no county match)
 - b) Budget Revision for Schools use of Article 40/42 sales tax for various capital expenditures (\$484,127)
 - c) Budget Revision for Use of Contingency to Purchase a 2016 Ford Utility Vehicle from Graham County Animal Refuge for the Sheriff’s Office (\$6,186)
 - d) Budget Revision for Use of Grant Funds to Purchase Various Items for Cherokee County Veterans Services Office (\$18,289 – no county match)
- XI. New Business**
 - a) Department of Social Services State Recognition

- b) [Dr. Keevin Woody and Steve Coleman - Cherokee County Schools Pre-K-8 Consolidation Plan](#)
- c) Peachtree VFD Request to Take Over Brasstown Fire Response/Fire Tax District
- d) [September Recovery Month Proclamation](#)
- e) [Request to Accept Late Application for Property Tax Exemption or Exclusion – Ranger VFD](#)
- f) [Request to Accept Late Application for Property Tax Exemption or Exclusion – Maltby Baptist Church](#)
- g) [Request to Accept Late Application for Property Tax Exemption or Exclusion – First United Methodist Church](#)
- h) [Tax Releases](#), [Tax Refunds](#), and [NCVTS Refund Report](#)
- i) [2028 Property Revaluation Proposal](#)
- j) Commissioners Boardroom to Courtroom Conversion

XII. County Manager Items

XIII. Chairman/Commissioner Items

XIV. Adjourn

PUBLIC HEARING NOTICE**Section 5311 (ADTAP), 5310, 5339, 5307 and applicable State funding, or combination thereof.**

This is to inform the public that a public hearing will be held on the proposed Cherokee County Community Transportation Program Application to be submitted to the North Carolina Department of Transportation no later than October 3, 2025. The public hearing will be held on September 15, 2025 at 6:30 pm before the Cherokee County Board of Commissioners.

Those interested in attending the public hearing and needing either auxiliary aids and services under the Americans with Disabilities Act (ADA) or a language translator should contact Jennifer West on or before September 10, 2025, at telephone number 828-837-1789 or via email at jennifer.west@cherokeeconomy-nc.gov.

The Community Transportation Program provides assistance to coordinate existing transportation programs operating in Cherokee County as well as provides transportation options and services for the communities within this service area. These services are currently provided using fleet vehicles consisting of light transit vehicles, conversion vans, lift-equipped vehicles, and SUVs. Services are rendered by Cherokee County Transit.

The total estimated amount requested for the period July 1, 2026 through June 30, 2027.

NOTE: Local share amount is subject to State funding availability.

Project	Total Amount	Local Share
5311 Administrative	<u>\$191,479</u>	\$ <u>28,722</u> (15%)
5310 Operating (No State Match)	<u>\$110,000</u>	\$ <u>55,000</u> (50%)

Funding programs covered are 5311, 5310, 5339 Bus and Bus Facilities, 5307 (Small fixed route, regional, and consolidated urban-rural systems)

TOTAL	\$ <u>301,479</u>	\$ <u>83,722</u>
	Total Funding Requests	Total Local Share

This application may be inspected at 77 Hardin St Murphy, NC from 8am to 5pm. Written comments should be directed to Jennifer West before September 10, 2025.

PUBLIC TRANSPORTATION PROGRAM RESOLUTION

FY27 RESOLUTION

Section 5311 (including ADTAP), 5310, 5339, 5307 and applicable State funding, or combination thereof.

Applicant seeking permission to apply for Public Transportation Program funding, enter into agreement with the North Carolina Department of Transportation, provide the necessary assurances and the required local match.

A motion was made by (*Board Member's Name*) _____ and seconded by (*Board Member's Name or N/A, if not required*) _____ for the adoption of the following resolution, and upon being put to a vote was duly adopted.

WHEREAS, Article 2B of Chapter 136 of the North Carolina General Statutes and the Governor of North Carolina have designated the North Carolina Department of Transportation (NCDOT) as the agency responsible for administering federal and state public transportation funds; and

WHEREAS, the North Carolina Department of Transportation will apply for a grant from the US Department of Transportation, Federal Transit Administration and receives funds from the North Carolina General Assembly to provide assistance for rural public transportation projects; and

WHEREAS, the purpose of these transportation funds is to provide grant monies to local agencies for the provision of rural, small urban, and urban public transportation services consistent with the policy requirements of each funding source for planning, community and agency involvement, service design, service alternatives, training and conference participation, reporting and other requirements (drug and alcohol testing policy and program, disadvantaged business enterprise program, and fully allocated costs analysis); and

WHEREAS, the funds applied for may be Administrative, Operating, Planning, or Capital funds and will have different percentages of federal, state, and local funds.

WHEREAS, non-Community Transportation applicants may apply for funding for "purchase-of-service" projects under the Capital Purchase of Service budget, Section 5310 program.

WHEREAS, (*Legal Name of Applicant*) Cherokee County hereby assures and certifies that it will provide the required local matching funds; that its staff has the technical capacity to implement and manage the project(s), prepare required reports, obtain required training, attend meetings and conferences; and agrees to comply with the federal and state statutes, regulations, executive orders, Section 5333 (b) Warranty, and all administrative requirements related to the applications made to and grants received

UNIFIED GRANT APPLICATION

from the Federal Transit Administration, as well as the provisions of Section 1001 of Title 18, U. S. C.

WHEREAS, the applicant has or will provide all annual certifications and assurances to the State of North Carolina required for the project;

NOW, THEREFORE, be it resolved that the County Manager of Cherokee County is hereby authorized to submit grant application (s) for federal and state funding in response to NCDOT's calls for projects, make the necessary assurances and certifications and be empowered to enter into an agreement with the NCDOT to provide rural, small urban, and urban public transportation services.

I (Certifying Official's Name)* _____ (Certifying Official's Title) _____ do hereby certify that the above is a true and correct copy of an excerpt from the minutes of a meeting of the Cherokee County Board of Commissioners duly held on the _____ day of _____, _____.

Signature of Certifying Official

***Note that the authorized official, certifying official, and notary public should be three separate individuals.**

Seal Subscribed and sworn to me
(date) _____

*Notary Public **

Printed Name and Address

My commission expires
(date) _____

Affix Notary Seal Here

UNIFIED GRANT APPLICATION

LOCAL SHARE CERTIFICATION FOR FUNDING

Cherokee County
(Legal Name of Applicant)

Requested Funding Amounts

Project	Total Amount	Local Share**
5311 Administrative	<u>\$191,479</u>	<u>\$28,722</u> (15%)
5310 Operating (No State Match)	<u>\$110,000</u>	<u>\$55,000</u> (50%)
Funding programs covered are 5311, 5310, 5339 Bus and Bus Facilities, 5307 (Small fixed route, regional, and consolidated urban-rural systems)		
TOTAL	<u>\$301,479</u>	<u>\$ 83,722</u>
	Total Funding Requests	Total Local Share

****NOTE:** Applicants should be prepared for the entire Local Share amount in the event State funding is not available.

The Local Share is available from the following sources:

Source of Funds	Apply to Grant	Amount
Industrial Opportunities, Inc.	<u>5310</u>	<u>\$ 40,000</u>
<u>Edtap</u>	<u>5310</u>	<u>\$ 15,000</u>
<u>DSS NEMT</u>	<u>5311</u>	<u>\$ 28,722</u>
TOTAL		<u>\$ 83,722</u>

** Fare box revenue is not an applicable source for local share funding

I, the undersigned representing (Legal Name of Applicant) Cherokee County do hereby certify to the North Carolina Department of Transportation, that the required local funds for the FY2027 Community Transportation Program and 5307 Governors Apportionment will be available as of July 1, 2026, which has a period of performance of July 1, 2026 – June 30, 2027.

Signature of Authorized Official

Randy Wiggins, County Manager

Type Name and Title of Authorized Official

Date: _____



CHEROKEE COUNTY

75 Peachtree Street
Murphy, NC 28906
825-837-5527

Randy Wiggins, County Manager
Maria Hass, Asst. County Manager/Clerk to the Board
Candy R. Anderson, CPA, CGMA, Chief Financial Officer
Darryl Brown, County Attorney

Board of Commissioners
Dan Eichenbaum, Chairman
Cal Stiles, Vice Chairman
Ben Adams
Alan Bryant
Mark Stiles

BUDGET REVISION

		9/15/2025
		(DECREASE)
		INCREASE
1045860-35808	Div of Aging Cong Meals Revenue	8,500.00
1095860-42202	Congregate Meals Expense	8,500.00

Grant funds received from Division of Aging for the Senior Center Congregate Nutrition program. No county match.

Chairperson

9/15/2025



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BUDGET REVISION

		9/15/2025
		(DECREASE)
		INCREASE
1010000-39993	School Designated FB *** (See Balance Below)	484,127.00
1095911-46342	Article 40 42 Sales Tax Expense	484,127.00

*** School Restr'd/Des Article 40/42 Bal (as of 9/5/25)	7,182,492.00
Less: Requested Expenses	(484,127.00)
New School Restricted/Designated Fund Balance	<u>6,698,365.00</u>

Use of Restricted/Designated Article 40/42 School Capital Sales Tax Fund Balance for various capital expenditures (see detail attached).

Chairperson

9/15/2025

Cherokee County Schools

Dr. Kevin C. Woods, Superintendent
2230 Airport Road, Marble, NC 28905
(828) 837-2722 • Fax (828) 837-5799
www.cherokee.k12.nc.us

September 4, 2025

Ms. Candy Anderson, Finance Officer
Cherokee County
75 Peachtree Street
Murphy, NC 28906

Re: Use of ½ Cent Sales Tax Funds


Dear Ms. Anderson,

The Board of Education, at its September 4, 2025 meeting, approved a budget amendment to use ½ cent sales tax funds in the amount of \$484,127 as follows pending approval of the Commissioners:

1. NCI – MHS Intercom System	\$280,656
2. Mountain Communications – School Bus Garage Digital Radios	\$75,074
3. Tripps Outback – AES Primary Wing Sewer Line Replacement	\$8,346
4. WNC Fence – AHS Fence Repair	\$3,103
5. Colwell Construction – HD Fencing (Parking Lot & Softball Field)	\$6,792
6. Tri-State Fleet – HD Laser Leveling & Baselines on Fields	\$9,274
7. Tri-State Fleet – AHS Laser Leveling & Baselines on Fields	\$8,122
8. Carolina Energy Systems – MES Generator Repair	\$5,876
9. E Luke Green Company – PT & Ranger School Remediation	\$86,884

Please add these items to the agenda for consideration of approval at the next Commissioners Meeting.

Thank you,


Shannon D. Raper

Board Chair
Cherokee County Board of Education

Board of Education

Ms. Shannon Raper, Chair, Mr. Arnold Mathews, Vice Chair, Mr. Steve Coleman, Mr. James Ellis,
Ms. Jeannie Gaddis, Mr. Jason Murphy, and Mr. Jeff Tatham
An Equal Opportunity/Affirmative Action Employer



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BUDGET REVISION

9/15/2025

(DECREASE)

INCREASE

1099800-48880	Contingency	(6,186.00)
1094311-45000	Capital Assets > \$5000	6,186.00

Purchase a used 2016 Ford Utility Vehicle from Graham County Animal Refuge for the Sheriff's Office.

Chairperson

9/15/2025



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BUDGET REVISION

9/15/2025

(DECREASE)

INCREASE

1044330-34331	EM Grant Revenue	18,289.00
1095820-46000	VA Grant Expenses	18,289.00

Purchase office furnishing, computers, laptop, portable printer/scanner, printed information, and annual welcome home event outreach with a grant from NCDMVA. No county match required.

Chairperson

9/15/2025



CHEROKEE COUNTY

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Murphy, NC 28906
828-837-5527

County Administration

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Maria Hass, Asst. County Manager/Clerk
Candy R. Anderson, CPA, CFO
Darryl R. Brown, County Attorney

Board of Commissioners

Dr. Dan Eichenbaum, Chairman
Cal Stiles, Vice-Chairman
Ben Adams, Member
Alan Bryant, Member
Mark Stiles, Member

RESOLUTION IN RECOGNITION OF CHEROKEE COUNTY DSS CHILD SUPPORT TEAM

WHEREAS, North Carolina Child Support Services provides for the collection of child support payments and enforcement in all 100 North Carolina counties from Murphy to Manteo.

WHEREAS, North Carolina Child Support Services each year evaluates county child support services and recognizes exceptional efforts at its annual conference.

WHEREAS, Jessica Watkins and Paul Biecker are the Child Support Team for the Cherokee County Department of Social Services.

WHEREAS, North Carolina Child Support Services awarded the following on the 21st day of August 2025 to the Cherokee County Child Support Team:

1. The Most Improved Overall in Incentive Performance Gold Medal
2. Award for Outstanding Achievement in Overall Collection, Incentives and Self Assessed Performance Measures.
3. The 2025 North Carolina Team of the Year

WHEREFORE, the Cherokee County Board of Commissioners hereby resolves and proclaims the highest recognition and gratitude, on behalf of the children of Cherokee County, to the Cherokee County Child Support Team for its outstanding performance. The Board further offers its congratulations to the Cherokee County Department of Social Services and its entire staff for achieving these high honors.

This the 15th day of September, 2025.

Dr. Dan Eichenbaum
Chairman of the Cherokee County Board of Commissioners



CHEROKEE COUNTY BOARD OF COMMISSIONERS

REQUEST TO BE ON AGENDA

DATE: 8/12/25 TIME: 11:56

NAME: Keevin Woody (Cherokee County Schools) *Steve Coleman*

ADDRESS: 2230 Airport Rd. Marble, NC 28905

PHONE: 828-837-2722

DETAILED REASON FOR REQUEST:

PK-8 facility in the Murphy community that has been sent
to the County Commission.

SIGNATURE OF REQUESTOR

Keevin Woody

REQUESTS MUST BE RECEIVED TEN CALENDAR DAYS PRIOR TO THE REQUESTED MEETING DATE. REQUESTS MUST PERTAIN TO COUNTY BUSINESS. COUNTY BUSINESS IS DEFINED AS: ANY ITEM OF BUSINESS THAT REQUIRES BOARD ACTION, OR DISCUSSION AND CONSIDERATION OF AN ITEM THAT THE BOARD OF COMMISSIONERS HAS STATUTORY AUTHORITY TO ACT ON. REQUESTS MUST BE ACCOMPANIED BY SUPPORTING DOCUMENTATION.

NOTE: FUNDING OR BUDGETARY REQUESTS MUST MEET REQUIREMENTS OF THE ATTACHED ORDINANCE.



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SEPTEMBER AS "NATIONAL RECOVERY MONTH"

WHEREAS, substance use disorders affect more than 1.2 million people in North Carolina, regardless of race, gender, age, or socioeconomic status; and

WHEREAS, these individuals are our friends, family members, colleagues, neighbors, and in some cases, also ourselves; and

WHEREAS, with treatment and support, substance use disorders can be overcome and healing is possible; and

WHEREAS, during National Recovery month in September, we recommit ourselves to increase knowledge and understanding of substance use disorders, to lessen stigma so people realize that help is available, and show our support for those in recovery and those working to achieve recovery; and

NOW, THEREFORE, BE IT RESOLVED that the Cherokee County Board of Commissioners proclaim that September is National Recovery Month. The Board of Commissioners encourages all individuals, organizations, businesses, and groups recognize the impact of substance use disorders on our community, raise awareness of treatment and recovery supports so residents can access the help they need, and strive to create a county where everyone has the opportunity to heal and be well.

We affirm that during National Recovery Month and throughout the year, hope prevails, and recovery is always possible.

Dr. Dan Eichenbaum, Chairman

ATTEST:

Maria Hass, Clerk to Board

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Cherokee Municipality: _____ Application for Tax Year: 2025

Full Name of Owner(s): Ranger Volunteer Fire Department

Trade Name of Business: _____

Mailing Address of Owner: PO Box 99 Culberson, NC 28903

Phone: _____ Cell: _____ Email: M.francis@rangervfd.org

List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: 4560-04-54-5302-004 Address/Location: 7230 W US Hwy 64

Property ID #: _____ Address/Location: _____

Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions: Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

- | | | | |
|--|--|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(8) | Pollution abatement/recycling | <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies |
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input checked="" type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, <u>VFD</u> , orphanage |
| <input type="checkbox"/> G.S. 105-275(45) | Solar energy electric system | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11 |
| <input type="checkbox"/> G.S. 105-275(46) | Charter school property | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> Other: _____ | |

Tax Deferment Programs: Select the tax deferment program for which this application is made. ** These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. **

- | | |
|--|---|
| <input type="checkbox"/> G.S. 105-275(12) | Nonprofit corporation or association organized to receive and administer lands for conservation purposes |
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-277.15A | Site infrastructure land |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property:

5.12 AC Future home of Ranger VFD

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use)

Currently used for Ranger VFD training exercises and land clearing has begun for building

Affirmation: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s):  Title: Secretary of Board Date: 09-4-2025

All tenants of a tenancy _____ Title: _____ Date: _____
in common must sign. _____ Title: _____ Date: _____

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

OFFICE USE ONLY: [] APPROVED [] DENIED BY: _____ REASON FOR DENIAL: _____

APPLICATION for TAX YEAR 2025

Property Tax Exemption or Exclusion

COUNTY: Cherokee

MUNICIPALITY: _____

Full Name of Owner(s): Maltby Baptist Church

Trade Name of Business: _____

Mailing Address of Owner: _____

Phone Numbers: Home: _____ Work: _____ Cell: _____

List the Property Identification Numbers and addresses/locations for the properties included in this application (attach list if needed):

Property ID #: 5524-01-19-2687 Address/Location: 986 Maltby Rd.

Property ID #: _____ Address/Location: _____

Property ID #: _____ Address/Location: _____

Non-Deferment Exemptions and Exclusions—Check or write in the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not actually qualify for exemption or exclusion for those prior years.

- | | | | |
|--|--|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(8) | Pollution abatement/recycling | <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies |
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-275(45) | Solar energy electric system | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11 |
| <input type="checkbox"/> G.S. 105-275(46) | Charter school property | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input checked="" type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> Other: | _____ |

Tax Deferment Programs—Check the tax deferment program for which this application is made. ***These programs will result in the creation of deferred taxes that will become immediately due and payable with interest when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statute carefully.***

- | | |
|--|---|
| <input type="checkbox"/> G.S. 105-275(12) | Nonprofit corporation or association organized to receive and administer lands for conservation purposes |
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| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-277.15A | Site infrastructure land |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property: 1.33 acres

Describe how you are using the property. If another organization is using the property, give their name, how they are using the property, and any income you receive from their use: _____

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): _____ Title: _____ Date: _____

(All tenants of a tenancy Dr. J. W. Dr. J. W. Title: DRACON Date: 8-25-25

in common must sign.) _____ Title: _____ Date: _____

The Tax Assessor may contact you for additional information after reviewing this application.

OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____

18122432-3756-1-1

CHEROKEE COUNTY PROPERTY TAX NOTICE

CHEROKEE COUNTY TAX COLLECTOR
75 PEACHTREE ST # 225
MURPHY NC 28906-2947



IMPORTANT INFORMATION-PLEASE READ

INTEREST: 2% will be added on January 6, 3/4 of 1% will be added each month thereafter until paid. Remit payment on or before January 5 to avoid penalty.

FAILURE TO PAY: Delinquent taxes are subject to garnishment of wages, levy on personal property, attachment of accounts and foreclosure proceedings AFTER January 5. See back of this bill for more information.

ESCROW/MORTGAGE ACCOUNTS: If you have an Escrow Account with your mortgage company, please forward this notice to them.

Personal Property Tax Appeal must be made within 30 days of notice. NCGS 105-317. 1(c)

SEE ADDITIONAL INFORMATION ON BACK

*****AUTO**5-DIGIT 28713
18122432 5189-PTN 3756 1 1 1

TAYLOR TIM BAINES DOUG & STIL
MALTBY BAPTIST CHURCH
PO BOX 945
MARBLE NC 28905-0945



To receive future statements electronically, visit
<https://cherokee.nctaxstatements.com/>
Your Registration ID:

1296-4228-LC4N

TAX YEAR	BILL NO.	ACCOUNT NUMBER	PIN NUMBER	BILL DATE	DUE DATE	PAY BY
2025	5965	58385	5524-01-19-2687-000	08/08/25	09/01/25	01/05/26
LEGAL DESCRIPTION						LOTS/ACRES
FR BRADSHAW 1413/410 RR R						1.3300 AC
PROPERTY ADDRESS						
986 MALTBY RD						
REAL VALUE		PERSONAL VALUE	REAL EXEMPTION	PERSONAL EXEMPTION	DEFERRED VALUE	TAXABLE VALUE
16,380						16,380
TAX YEAR	RATE	AMOUNT				
COUNTY TAX	.6100	99.92				
FIRE DIST 80	.0540	8.85				
Total Current Year Taxes		108.77				
Prior Year Taxes		0.00				
TOTAL TAX DUE		108.77				
Late listing penalty is 10% of total personal property value. Listing period is January 1 through January 31.						

For questions concerning the payment of this bill call 828-837-2421. When calling, please have a copy of this bill in front of you.
OFFICE HOURS: 8:00 AM - 5:00 PM MONDAY - FRIDAY. Persons who wish to pay in person may do so at the Tax Collector's Office located at the Courthouse, 75 Peachtree St., Suite 225 in Murphy, NC 28906. To pay by credit card, see reverse side.

DETACH HERE - RETAIN ABOVE PORTION FOR YOUR RECORDS.

Cherokee County Tax Collector • Courthouse, 75 Peachtree St., Suite 225 • Murphy, NC 28906-2948 • PH 828-837-2421

TAX YEAR	BILL NO.	ACCOUNT NUMBER	PIN NUMBER	DUE DATE	PAY BY	TOTAL AMOUNT DUE
2025	5965	58385	5524-01-19-2687-000	09/01/25	01/05/26	108.77

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

To make credit card payments by phone, see reverse side. **DO NOT SEND CASH.**

TO CHANGE YOUR MAILING ADDRESS, PLEASE COMPLETE:

NAME	_____
ADDRESS	_____
CITY, STATE, ZIP	_____
PHONE NO.	_____

MAKE CHECK PAYABLE AND REMIT TO:

TAYLOR TIM BAINES DOUG & STIL
MALTBY BAPTIST CHURCH
PO BOX 945
MARBLE NC 28905-0945

CHEROKEE COUNTY TAX COLLECTOR
75 PEACHTREE ST # 225
MURPHY NC 28906-2947



5189PTN 7/25/25 PMS 199 K 3.5

APPLICATION FOR PROPERTY TAX EXEMPTION OR EXCLUSION

County: Cherokee Municipality: _____ Application for Tax Year: 2025

Full Name of Owner(s): First United Methodist Church

Trade Name of Business: _____

Mailing Address of Owner: PO Box 86 Murphy, NC 28906

Phone: (828) 837-2718 Cell: _____ Email: treasury@firstmurphyunc.org

List the property identification numbers and addresses/locations for the properties included in this application. (Attach list if needed.)

Property ID #: 4592-11-55-0697-000 Address/Location: 106 McLelland St. 4592-11-55-0462-000
Property ID #: 4592-11-55-1476-000 Address/Location: 73 Valley River Ave. 69 Valley River Ave.
Property ID #: 4592-14-44-6027-000 Address/Location: 15 S. Church Street

Non-Deferment Exemptions and Exclusions: Select or annotate the exemption or exclusion for which this application is made. These exemptions or exclusions do not result in the creation of deferred taxes. However, taxes for prior years of exemption or exclusion may be recoverable if it is later determined that the property did not qualify for exemption or exclusion for those prior years.

- | | | | |
|--|--|--|-------------------------------------|
| <input type="checkbox"/> G.S. 105-275(8) | Pollution abatement/recycling | <input type="checkbox"/> G.S. 105-278.5 | Religious educational assemblies |
| <input type="checkbox"/> G.S. 105-275(17) | Veterans organizations | <input type="checkbox"/> G.S. 105-278.6 | Home for the aged, sick, or infirm |
| <input type="checkbox"/> G.S. 105-275(18),(19) | Lodges, fraternal & civic purposes | <input type="checkbox"/> G.S. 105-278.6 | Low- or moderate-income housing |
| <input type="checkbox"/> G.S. 105-275(20) | Goodwill Industries | <input type="checkbox"/> G.S. 105-278.6 | YMCA, SPCA, VFD, orphanage |
| <input type="checkbox"/> G.S. 105-275(45) | Solar energy electric system | <input type="checkbox"/> G.S. 105-278.6A | CCRC-Attach Form AV-11 |
| <input type="checkbox"/> G.S. 105-275(46) | Charter school property | <input type="checkbox"/> G.S. 105-278.7 | Other charitable, educational, etc. |
| <input type="checkbox"/> G.S. 105-277.13 | Brownfields-Attach brownfields agreement | <input type="checkbox"/> G.S. 105-278.8 | Charitable hospital purposes |
| <input checked="" type="checkbox"/> G.S. 105-278.3 | Religious purposes | <input type="checkbox"/> G.S. 131A-21 | Medical Care Commission bonds |
| <input type="checkbox"/> G.S. 105-278.4 | Educational purposes (institutional) | <input type="checkbox"/> Other: _____ | |

Tax Deferment Programs: Select the tax deferment program for which this application is made. ** These programs will result in the creation of deferred taxes that will become immediately due and payable, *with interest*, when the property loses eligibility. The number of years for which deferred taxes will become due and payable varies by program. Read the applicable statutes carefully. **

- | | |
|--|---|
| <input type="checkbox"/> G.S. 105-275(12) | Nonprofit corporation or association organized to receive and administer lands for conservation purposes |
| <input type="checkbox"/> G.S. 105-275(29a) | Historic district property held as a future site of a historic structure |
| <input type="checkbox"/> G.S. 105-277.14 | Working waterfront property |
| <input type="checkbox"/> G.S. 105-277.15A | Site infrastructure land |
| <input type="checkbox"/> G.S. 105-278 | Historic property-Attach copy of the local ordinance designating property as historic property or landmark. |
| <input type="checkbox"/> G.S. 105-278.6(e) | Nonprofit property held as a future site of low- or moderate-income housing |

Describe the property:
Methodist Church building, parking lot, parsonage, and historic Harshaw Chapel

Describe how you are using the property: (If another organization is using the property, give their name, how they are using the property, and any income you receive from their use)

Affirmation: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the applicable exemption or exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the qualifications will result in the loss of eligibility. If applying for a tax deferment program, I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): [Signature] Title: TREASURER Date: 8/27/25

All tenants of a tenancy _____ Title: _____ Date: _____
in common must sign. _____ Title: _____ Date: _____

DO NOT submit this application to the NC Department of Revenue. Submit to the county assessor where the property is located.

OFFICE USE ONLY: [] APPROVED [] DENIED BY: _____ REASON FOR DENIAL: _____

Cherokee County, NC [teresa ricks](#) [\(Sign Out\)](#) [1 Locked Item](#) [Cart\(0\)](#) [Debt\(0\)](#) [New Cart](#)

Parcel #:	4592-11-55-0462-000	Use:	01	Model:	00	Zoning:	HB	Building Value (0):	0
Account #:	63629	Account Comments (0)	Neighborhood:	44003	-	MURPHY HIGHWAY BUS HB		Outbuilding Value (0):	0
Name 1:	FIRST UNITED METHODIST CHURCH OF MURPHY INC	Legal:	FR DAVIDSON	1763/270				Land Value:	60,450
		Legal Land	0.240	AC				Market Value:	60,450
Name 2:		Units:						Deferred Value:	0
Exclusions:		Last Sale:	Bk:01764	Pg:0333	9/12/2024			Taxable Real Value:	60,450
Tax Year:	2026	-	11502						
Prop Addr:	69 VALLEY RIVER AVE								
		Location							
		Codes:							
		Tax Codes:	C						
		Last Update:	KATHY K	10/29/2024	9:08 AM				
Parcel Comments (2) Card View on Map Create Workflow Item Print Banner									

[General](#) [Land](#) [OBXF](#) [Building](#) [Value Summary](#) [Personal Property](#) [Ancestry](#) [Tax Bills](#) [History](#) [Tax Rep](#) [Exclusions](#) [Income Approach](#) [Photos 13](#) [Workflow](#)

[Previous Parcel\(1\)](#) [Next Parcel\(1\)](#) [Close\(1\)](#)

Tax bills for Parcel

YEAR-BILL	ACCT#	OWNER NAME	PERSONAL VALUE	TOTAL VALUE	ORIGINAL LEVY	PRINCIPAL DUE	INTEREST DUE	TOTAL DUE	LAST PAYMENT DATE
2002 - 5821	440200089435	DAVIDSON JOHN A	0	43660	293.86	0.00	0.00	0.00	9/3/2002 2:20:38 PM
2003 - 36014	440200089435	DAVIDSON JOHN A	0	43660	293.86	0.00	0.00	0.00	8/28/2003 4:07:38 PM
2004 - 6165	440200089435	DAVIDSON JOHN A	0	75550	437.86	0.00	0.00	0.00	8/2/2004 4:23:16 PM
2005 - 21711	440200089435	DAVIDSON JOHN A	0	75550	437.86	0.00	0.00	0.00	9/2/2005 11:43:31 AM
2006 - 6578	440200089435	DAVIDSON JOHN A	0	75550	437.86	0.00	0.00	0.00	12/5/2006 1:34:50 PM
2007 - 6847	440200089435	DAVIDSON JOHN A	0	75550	467.86	0.00	0.00	0.00	7/30/2007 12:37:11 PM
2008 - 7264	440200089435	DAVIDSON JOHN A	0	138990	610.11	0.00	0.00	0.00	9/2/2008 3:26:30 PM
2009 - 7470	440200089435	DAVIDSON JOHN A	0	138990	610.11	0.00	0.00	0.00	8/3/2009 10:54:17 AM
2010 - 7468	440200089435	DAVIDSON JOHN A	0	138990	610.11	0.00	0.00	0.00	8/25/2010 11:54:30 AM
2011 - 7579	440200089435	DAVIDSON JOHN A	0	138990	610.11	0.00	0.00	0.00	12/9/2011 3:41:22 PM
2012 - 8424	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	11/5/2012 12:45:40 PM
2013 - 7861	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	1/6/2014 4:26:55 PM
2014 - 7969	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	1/6/2015 10:53:41 AM
2015 - 7977	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	12/30/2015 2:32:28 PM
2016 - 8064	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	1/3/2017 2:46:36 PM
2017 - 8168	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	1/9/2018 11:37:10 AM
2018 - 22051	440200089435	DAVIDSON JOHN A	0	109840	646.17	0.00	0.00	0.00	1/10/2019 3:49:42 PM
2019 - 8203	440200089435	DAVIDSON JOHN A	0	116410	680.33	0.00	0.00	0.00	1/6/2020 1:34:44 PM
2020 - 8040	440200089435	DAVIDSON JOHN A	0	135450	698.07	0.00	0.00	0.00	1/7/2021 11:07:56 AM
2021 - 8056	440200089435	DAVIDSON JOHN A	0	135450	752.25	0.00	0.00	0.00	1/3/2022 2:18:27 PM
2022 - 8126	440200089435	DAVIDSON JOHN A	0	135450	901.25	0.00	0.00	0.00	1/5/2023 10:43:03 AM
2023 - 8187	440200089435	DAVIDSON JOHN A	0	135450	901.25	0.00	0.00	0.00	1/18/2024 9:11:22 AM
2024 - 8358	440200089435	DAVIDSON JOHN A	0	135450	911.25	0.00	0.00	0.00	9/12/2024 12:08:25 PM
2025 - 32479	63629	FIRST UNITED METHODIST CHURCH OF MURPHY INC	0	60450	368.75	368.75	0.00	368.75	
		GRAND TOTAL			14545.94	368.75	0.00	368.75	

**CHEROKEE COUNTY TAX COLLECTOR
REQUESTS FOR RELEASE**

8/12/2025-9/5/2025				
Taxpayer Name	Year	Bill#	Tax Amt	Reason
NONNAS NOOK LLC	2025	8689	38.50	PER USA BAKER THE OWNER THE BUSINESS CLOSED IN 2024
SHOPE JOHNNA, MICHELLE	2025	12480	70.27	2005 GODFREY AQUA PATIO 24; & YAMAHA 115 HP SOLE PRIOR TO 2025
ARMSTRONG, DANIE THOMAS	2025	36732	15.06	1991 FOUR WINNS 190 FREEDOM 19' SOLD IN 2024
KLINE, GREGORY SCOTT/ADAMS MICHAEL	2025	473	18.79	2016 BIG TEX TL HAD A MULTI YEAR TAG UNTIL AN ANNUAL TAG WAS ISSUED IN JULY 2022
BARNETT, STANLEY K	2025	10422	13.93	1995 SYLVAN #20 ELITE 20' & MOTOR WAS REREGISTERED BY MISTAKE. SOLD IN 2023.
CLARK, DARYL	2025	7828	29.48	1972 PONTIAC FIREBIRD HAS NO MOTOR AND IS COMPLETELY RUSTED. WILL BE MAKING ARRANGEMENTS TO HAVE IT HAULED OFF.
BOATWRIGHT, KEITH	2025	3230	6.64	1998 4 STAR ANIMAL TRAILER WAS SOLD IN 2021 TO GA RESIDENT.
NEWTON, SAMUEL	2025	67	7.70	2016 KAUFMAN TRAILER WAS SOLD IN AUGUST 2024.
SHORLIK, RICHARD FRANK	2025	40960	14.72	2016 KEYSTONE ELITE PASSPORT CT IS ALSO LISTED ON ACCOUNT # 54712
JAYMIE BRUNOFSKY INC	2024	17577	75.95	THE PROPERTY IS NOW HER PRIMARY HOME AND HAS NOT BEEN RENTED SINCE 2013
KONG'S BUSINESS ENTERPRISES	2025	8074	23.64	THE BUSINESS CHANGED OWNERS IN 2023
STEWART ROBERT & BARBARA	2025	38747	74.50	1976 FORD TRUCK BELONGS TO ROBERT STEWART JR AND W/ TRACY STEWART. 2001 CAMRY AND 2012 FORD MUSTANG BOTH SOLD.
ANDERSON, RUSSELL	2025	19402	5.74	PROPERTY WAS SOLD IN DECEMBER 2024. OWNERS TURNED IN PLATE FOR 2021 CARRY-ON TRAILER IN JULY 2024 AND TOOK WITH THEM TO MONTANA.
CASON, CHARLES SCOTT	2025	19434	5.12	THE CASON'S SOLD THEIR PROPERTY ON SALE STREET IN JULY 2024. TOOK THEIR 2000 HOMEMADE TRAILER TO TEXAS WHEN THEY MOVED.
SIMMONS, WADE	2025	1263	4.80	2019 CARRYON TRAILER WAS SOLD IN JULY 2024
FIRST CITIZENS BANK AND TRUST	2025	41071	21.05	SAME ASSET WAS LISTED ON TWO DIFFERENT ACCOUNTS
HERBS PT BBQ INC	2025	77	66.68	BUSINESS CLOSED IN 2021
HERB'S PT BBQ	2024	15567	71.51	APPLIED NCVT'S CHECK FROM HERBERT C GIBSON JR TO HERBERT C GIBSON SR. DELINQUENT PROPERTY TAXES CANNOT USE NCVT'S
MORGAN, RICKY EUGENE	2025	40811	28.02	BILL SHOULD NOT HAVE BEEN CREATED.
MOTE VERN ORIS	2025	35110	9.72	BOAT AND MOTOR SOLD IN 2024
COZY HOME NESTLED IN THE MOUNTAINS	2025	10109	34.01	PROPERTY IS NO LONGER LISTED FOR RENT
DOCKERY, ALFRED	2025	34371	16.79	TRUCK SOLD IN 2015
THE SQUIMBLES NEST	2025	40000	70.12	THE RENTAL PROPERTY WAS DOUBLED BILLED
PATERSON, PAMELA	2025	34224	19.85	URMIV 1999 FORD RANGER WAS GIVEN TO DICKEY'S TOWING IN 2022, BUT THEY DID NOT GIVE HER A RECEIPT
THE BEAR HOUSE ON DEVIN	2025	41029	90.33	THE RENTAL LIST FOR THE HOME IS FROM THE PREVIOUS OWNER. TRAVIS MCKEONE SAID HE HAS NEVER RENTED IT.
PITNEY BOWES INC	2025	36786	10.61	THE ASSETS ENTERED ON THE 2025 BPP LISTING FORM ARE NOT CORRECT. THERE ARE NO ASSETS TO LIST ON THIS ACCOUNT
PITNEY BOWES INC	2025	21316	3.79	THE ASSETS ENTERED ON THE 2025 BPP LISTING FORM ARE NOT CORRECT. THERE ARE NO ASSETS TO LIST ON THIS ACCOUNT
PITNEY BOWES INC	2025	17622	2.50	THE ASSETS ENTERED ON THE 2025 BPP LISTING FORM ARE NOT CORRECT. THERE ARE NO ASSETS TO LIST ON THIS ACCOUNT
PITNEY BOWES INC	2025	9987	3.20	THE ASSETS ENTERED ON THE 2025 BPP LISTING FORM ARE NOT CORRECT. THERE ARE NO ASSETS TO LIST ON THIS ACCOUNT
PITNEY BOWES INC	2025	9979	4.25	THE ASSETS ENTERED ON THE 2025 BPP LISTING FORM ARE NOT CORRECT. THERE ARE NO ASSETS TO LIST ON THIS ACCOUNT
PITNEY BOWES INC	2025	1113	2.46	THE ASSETS ENTERED ON THE 2025 BPP LISTING FORM ARE NOT CORRECT. THERE ARE NO ASSETS TO LIST ON THIS ACCOUNT
DUOIS JR, PAUL	2025	8889	23.27	2000 FORD F150 WAS TITLED TO TN RESIDENT IN DECEMBER 2024
O'LESKE, THOMAS BRACE	2025	21444	7.70	2018 CONTINENTAL TRAILER WAS GIVEN TO TN RESIDENT IN 2021
THILO, JEFFERY DUANE	2025	20492	15.96	2018 FREEDOM ENCLOSED TRAILER WAS SOLD IN 2024
BALINO, CHARLES RICHARD	2025	8149	13.90	2010 KENDON IND TRAILER WAS VALUED USING TEC. RECEIVED INFO ABOUT TRAILER 9/2/25, TRAILER IS 7' SINGLE AXLE MOTORCYCLE PURCHASED FOR 800 IN JAN 2018.
BALINO, CHARLES RICHARD	2025	8149	63.26	2022 BIG TEX TRAILER WAS VALUED USING TEC. RECEIVED INFO ABOUT TRAILER 9/2/25, TRAILER IS 18' DOUBLE AXLE FLAT UTILITY TRAILER PURCHASED FOR 2,000 ON OCTOBER 2023

TOTAL FINANCE RELEASES **978.76**

8/12/25 NEEDING APPROVAL				
NELSON, SHEILA MARIE	2025	19454	1501.14	CUTBUILDINGS UNIT PRICE HAD BEEN LEFT AS PREVIOUS SOUND VALUE AMOUNT
JONES, GLENN RODNEY	2025	40817	112.74	1999 F150 WAS SCRAPPED AT EXXUM IN 2024. VALUE OF F150 SHOULD BE 1500 - HAS NO MOTOR IN IT. CLERICAL ERROR.
DOSS, PAULA D	2025	7620	252.50	2017 FORD FUSION WAS TRADED TO JACKY JONES IN NOVEMBER 2021. 2017 DODGE VAN WAS SOLD JUNE 2018. 2018 CHRYSLER VAN WAS SOLD IN APRIL 2021.
KEVIN KUNIOHSHI D.D.S	2025	39895	427.70	THE EQUIPMENT WAS ENTERED PM THE 2025 BPP LISTING FORM AS BEING PURCHASED IN 2024
CALLAHAN LOGISTICS INC	2025	28618	459.04	THE BUSINESS CLOSED AND THE ITP WAS TRANSFERRED IN FEB 2024
B2B COLLISON & RESTORATION	2025	16384	125.16	THE BUSINESS WAS GIVEN A BPP FORCED ASSESSMENT FOR 2025 BECAUSE THE BUSINESS DID NOT LIST ITS ASSETS. FORCED ASSESSMENT WAS APPEALED
CHICAGO TITLE INSURANCE	2013	5655	73.00	10-YEAR STATUTE OF LIMITATION
CHICAGO TITLE INSURANCE	2012	6046	72.75	10-YEAR STATUTE OF LIMITATION
SHEPPARD, RICHARD	2012	30303	185.43	10-YEAR STATUTE OF LIMITATION
HOOPER, KIMBERLY NICOLE	2025	16056	103.98	MOBILE HOME IS DROPPING TO STORAGE VALUE
FALLING WATERS	2025	10277	122.93	PER KEVIN SWANK, THE PROPERTY NO LONGER LISTED FOR RENT
O'LESKE THOMAS BRACE	2025	21444	161.08	2015 BAYLINER BOAST SOLD IN 2024
TRI COUNTY COMMUNITY COLLEGE	2025	17936	396.41	TAX EXEMPT PROPERTY
BELLVIEW VOLUNTEER FIRE DEPT	2025	13982	2893.07	TAX EXEMPT PROPERTY
BIFFERT, MICHAEL & TERRI	2025	13947	210.00	2023 PTC APPEAL SETTLED IN 2025
BIFFERT, MICHAEL & TERRI	2024	10346	210.00	2023 PTC APPEAL SETTLED IN 2025
BIFFERT, MICHAEL & TERRI	2023	10144	202.50	2023 PTC APPEAL SETTLED IN 2025
DENTON, LOCKABY-TRUSTEES FOR BATES CREEK	2025	39872	394.97	CHURCH PROPERTY EXEMPT
DENTON, LOCKABY-TRUSTEES FOR BATES CREEK	2025	29204	190.65	CHURCH PROPERTY EXEMPT
FIRST UNITED METHODIST CHURCH	2025	32479	368.75	CHURCH PROPERTY EXEMPT
MALTBY BAPTIST CHURCH	2025	5965	108.77	CHURCH PROPERTY EXEMPT
SALON ELKHOURI	2025	334	137.25	THE NEW ROOF WAS LISTED IN ERROR ON THE 2025 BPP LISTING FORM A LEASEHOLD IMPROVEMENT.
DENTON, BRIAN	2025	28432	552.34	2013 CHAPARRAL SSX 257 26' W/ 320 HP IS ONLY IN CHEROKEE CO 8-10 WEEKS A YEAR.

TOTAL BOARD RELEASES **9262.16**

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

PARAMETERS SELECTED FOR ACTIVITY REFUND REPORT:

TRANSACTION DATE RANGE: 08/12/2025 12:00:00 AM - 09/05/2025 12:00:00 AM

PAYMENT DATE RANGE:

USER/OPERATOR:

TAX DISTRICT(S):

BILL YEAR RANGE:

BILL# RANGE:

BILL TYPE: Both

SORT BY: Name

RELEASE NUMBER ONLY:No

PAYMENT TYPE: ,Card - CCard,Cash - Cash,Check -
Check,EFT - Electronic Funds Transfer,MOrder - Money
Order,Paymentus - Paymentus,UNKNOWN - ,Web - Web

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

NAME	BILL NUMBER		PAYMENT TYPE	AMOUNT	OPER	DATE TIME
61232 4 STARS DEVELOPMENT II LLC DMR FINANCE LLC 2764 PLEASANT RD STE. A PMB 10280 FORT MILL, SC 29708-7213	2024-20198	RP: 451300326108000	Web	26.96	InvoiceCloud	8/19/2025 3:17:40 PM
REFUND RECIPIENT:						
61232 4 STARS DEVELOPMENT II LLC DMR FINANCE LLC 2764 PLEASANT RD STE. A PMB 10280 FORT MILL, SC 29708-7213	2024-20199	RP: 451300323096000	Web	26.96	InvoiceCloud	8/19/2025 3:17:40 PM
REFUND RECIPIENT:						
40907 BEAR CREEK PROPERTY OWNERS ASSOCIATION INC C/O COMMUNITY ASSOCIATION MGMT PO BOX 79032 CHARLOTTE, NC 28271	2024-2317	RP: 451300420877000	Web	53.92	InvoiceCloud	8/19/2025 3:17:40 PM
REFUND RECIPIENT:						
40907 BEAR CREEK PROPERTY OWNERS ASSOCIATION INC C/O COMMUNITY ASSOCIATION MGMT PO BOX 79032 CHARLOTTE, NC 28271	2025-12210	RP: 451300525412000	Check	56.61	TAMMY	8/26/2025 10:06:31 AM
OVERPAYMENT REFUND RECIPIENT: BEAR CREEK PROPERTY OWNER ASSO. PO BOX 79032 CHARLOTTE NC 28271						
40907 BEAR CREEK PROPERTY OWNERS ASSOCIATION INC C/O COMMUNITY ASSOCIATION MGMT PO BOX 79032 CHARLOTTE, NC 28271	2025-30404	RP: 451300426364000	Check	26.20	ALYSSA	8/26/2025 10:06:19 AM
REFUND RECIPIENT: BEAR CREEK PROPERTY OWNERS ASSOCIATION PO BOX 79032 CHARLOTTE NC 28271						
40907 BEAR CREEK PROPERTY OWNERS	2024-2318	RP: 451300525412000	Web	54.12	InvoiceCloud	8/19/2025 3:17:40 PM

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-8_5_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
ASSOCIATION INC C/O COMMUNITY ASSOCIATION MGMT PO BOX 79032 CHARLOTTE, NC 28271					
REFUND RECIPIENT:					
40907 BEAR CREEK PROPERTY OWNERS ASSOCIATION INC C/O COMMUNITY ASSOCIATION MGMT PO BOX 79032 CHARLOTTE, NC 28271	2024-2316	Web	26.96	InvoiceCloud	8/19/2025 3:17:40 PM
REFUND RECIPIENT:					
40907 BEAR CREEK PROPERTY OWNERS ASSOCIATION INC C/O COMMUNITY ASSOCIATION MGMT PO BOX 79032 CHARLOTTE, NC 28271	2025-12139	Check	56.40	ALYSSA	8/26/2025 10:06:45 AM
REFUND RECIPIENT: BEAR CREEK PROPERTY OWNERS ASSOCIATION PO BOX 79032 CHARLOTTE NC 28271					
770080099200 BOATWRIGHT KEITH 325 QUARTER HORSE DR MARBLE, NC 28905	2025-3230	Check	6.64	HUGO	8/21/2025 12:51:33 PM
PAID BY 21ST MORTGAGE CORP CK # 2568449 REFUND RECIPIENT: 21ST MORTGAGE CORP PO BOX 477 KNOXVILLE TN 37901					
37416 CONGER EDWARD K & W/ CONGER FRANCES FAYE L/E PRICE TERRY LYNN 1/2 UND INT 120 ANCIENT OAKS DR MADISON, MS 39110-7141	2025-21568	Check	535.04	TAMMY	9/3/2025 8:54:56 AM
OVER PAYMENT REFUND RECIPIENT: HOLLY GAGE 120 ANCIENT OAKS DR MADISON MS 39110					
6604 CURTIS KEVIN PO BOX 14	2024-8083	Check	1659.24	DELENNNA	8/15/2025 3:40:33 PM
PERSONAL PROPERTY					

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
MURPHY, NC 28906		REFUND TO: M G CURTIS 802 GOLF COURSE CIR MURPHY, NC 28906 REFUND RECIPIENT:			
6604 CURTIS KEVIN	2025-16295	PERSONAL PROPERTY	Check	1546.84	DELENNNA 8/15/2025 3:38:12 PM
PO BOX 14					** VOIDED **
MURPHY, NC 28906		BANK ATTACH UCS REFUND RECIPIENT:			
44472 CURTIS M G CURTIS KEVIN L CURTIS NICOLE H JT W/ROS PO BOX 14 MURPHY, NC 28906	2024-8089	RP: 552400764505000	Check	466.27	TAMMY 8/15/2025 3:45:18 PM
		BANK ATTACHMENT REFUND SECU REFUND RECIPIENT:			
29573 CURTIS M G L/E CURTIS RICK L 1/2 UND INT CURTIS KEVIN L 1/2 UND INT PO BOX 14 MURPHY, NC 28906	2024-8092	RP: 459208889935000	Check	1409.62	TAMMY 8/15/2025 3:37:03 PM
		REFUND TO: RICKY CURTIS 802 GOLF COURSE CIR MURPHY, NC 28906 REFUND RECIPIENT: RICK CURTIS			
T10370002150 DAMEROW HANS G & W/ DAMEROW MARGARETTE I C/O STEVE DAMEROW 95128 SUMMER XING UNIT 204 FERN BCH, FL 32034-5656	2025-28608	RP: 455407680002000	Check	66.78	DELENNNA 9/5/2025 12:20:44 PM
		REFUND RECIPIENT: SWD INVESTMENTS 14 PAINTED BUNTING FERNANDINA BEACH FL 32034			
770080009970 DERREBERRY LEONARD AUSTIN & W/ DERREBERRY DOROTHY NELL 155 PAYNE RD	2025-22824	RP: 554500867827000	Check	64.24	TAMMY 8/21/2025 10:34:13 AM

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
ANDREWS, NC 28901-9112		REFUND TO AUSTIN DERREBERRY 195 PAYNE RD ANDREWS, NC 28901 REFUND RECIPIENT:			
3340 EGGERSMAN TROY D	2025-19938	RP: 660200878576000 Paymentus	31.50	HUGO	8/20/2025 4:13:22 PM
2735 CHIMNEY SPRING DRIVE					** VOIDED **
MARIETTA, GA 30862		VISA DEBIT CONFIRMATION #2012661715 REFUND RECIPIENT:			
660070004770 FLOYD MONA LEE	2023-11245	PERSONAL PROPERTY Web	7.78	InvoicCloud	8/20/2025 12:23:01 PM
283 PRESCOTT DR ACWORTH, GA 30101-2716		REFUND RECIPIENT:			
47215 FOWLER RACHEL E & H/ JORDAN BRYON S 6326 GREEN OAK RDG	2024-11739	RP: 455002859222000 Check	131.95	TAMMY	8/19/2025 10:08:03 AM
FLOWERY BR, GA 30542-8630		BANK ATTACHED WELLS FARGO REFUND RECIPIENT: RACHEL FOWLER			
55005094669 FRANCIS BILLY JOE & W/ FRANCIS HAZEL 459 VANDORA SUITS RD	2024-11780	RP: 458003005428000 Check	18.28	TAMMY	8/13/2025 11:23:43 AM
MURPHY, NC 28906-2311		pd by lance law firm/ refund back to lance law firm REFUND RECIPIENT: LANCE LAW FIRM 203 PEACHTREE ST MURPHY NC 28906			

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
90000036488 FRANNIE'S KITCHEN C/O FLOYD WALKER 75 WILSON ST ANDREWS, NC 28901	2025-7853	PERSONAL PROPERTY Check	197.91	ALYSSA	8/21/2025 12:00:47 PM
59756 GUY OLIVIA REBECCA 512 TOXAWAY CT FAYETTEVILLE, NC 28314-0956	2024-38634	REFUND RECIPIENT: RONNIES INC 75 WILSON STREET ANDREWS NC 28901 RP: 451300763146000 Check	249.38	TAMMY	8/19/2025 1:31:20 PM
32793 HARTMAN MAURICE EDWARD HARTMAN BEVERLY B CO-TRUSTEES 282 ROBERTS RD MURPHY, NC 28906	2025-24165	REFUND RECIPIENT: RP: 463001499944000 Check	900.00	DELENNNA	8/25/2025 8:26:54 AM
62575 HEIST HARRY A SHERROD CHRISTINA E PO BOX 174 ANDREWS, NC 28901-0174	2025-34948	REFUND RECIPIENT: RP: 555501358530000 Check	92.96	TAMMY	9/5/2025 10:58:11 AM
62576 HEIST HARRY A & W/ SHERROD CHRISTINA E PO BOX 174 ANDREWS, NC 28901-0174	2025-15849	ACCOUNT ALREADY PAID IN FULL REFUND RECIPIENT: RP: 555501359610000 Check	92.96	DELENNNA	9/3/2025 12:05:40 PM
62895 HEIST HARRY ANTHONY & W/ SHERROD CHRISTINA ESTHER PO BOX 174	2025-7417	REFUND RECIPIENT: HARRY HEIST 1401 VALLEY VIEW HEIGHTS LN ANDREWS NC 28901 RP: 555501484600000 Check	322.05	DELENNNA	9/3/2025 12:03:33 PM

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
ANDREWS, NC 28901-0174					
90000002760	2023-15272	REFUND TO: REFUND RECIPIENT: HARRY HEIST 1401 VALLEY VIEW HEIGHTS LN ANDREWS NC 28901 PERSONAL PROPERTY	Check	147.80	HUGO
HERB'S PIT BARBECUE INC C/O GIBSON HERBERT C 15896 W US 64					8/22/2025 10:23:05 AM
MURPHY, NC 28906					
58556	2025-2749	NCVTS REFUND CK # 285178 REFUND TO: GIBSON HERBERT JR & W/ GIBSON KAREN P O BOX 1235 ANDREWS, NC 28901 REFUND RECIPIENT:	Check	1868.39	ALYSSA
JONES ALFRED LESTER					9/3/2025 9:59:25 AM
10201 S AUTUMN LEAF CIR					
MAGNOLIA, TX 77354-3596					
53554	2024-21062	REFUND RECIPIENT: UNITED COMMUNITY BANK PO BOX 249 BLAIRSVILLE GA 30514 RP: 445900342055000	Check	613.79	HUGO
LIVINGSTONE R NOEL					8/21/2025 12:23:15 PM
1365 SW 7TH ST					
BOCA RATON, FL 33486-9464					
59089	2025-20492	CHEROKEE CO REFUND CK REFUND RECIPIENT: RP: 453002976113000	Cash	21.96	HUGO
THILO JEFFERY DUANE & W/ THILO KATE GRAVES 142 TILSON RD					9/3/2025 1:49:01 PM
MURPHY, NC 28906-4286					
550056096034	2025-29980	REFUND RECIPIENT: RP: 447900985135000	Check	305.31	DELENNNA
THOMPSON TRILBY R TRUSTEE OF TRILBY R THOMPSON LIV TRUST 2117 EL DORADO STREET					8/26/2025 3:59:25 PM

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

NAME	BILL NUMBER	PAYMENT TYPE	AMOUNT	OPER	DATE TIME
LOS OSOS, CA 93402		REFUND TO: JESSE WAYNE THOMPSON DOUGLAS THOMPSON 1089 S SUNDANCE DR ANAHEIM, CA 92808-2410			
		REFUND RECIPIENT:			
59327	2025-29378	PERSONAL PROPERTY	91.71	Web InvoiceCloud	9/3/2025 2:17:53 PM
TURBEVILLE REBECCA					
PO BOX 1532					
ANDREWS, NC 28901-1532		REFUND RECIPIENT:			
90000037838	2024-40249	PERSONAL PROPERTY	71.96	Web InvoiceCloud	8/16/2025 8:36:00 PM
VALLEY RIVER GET AWAY					
GEORGESON GARY & LORRAINE					
5333 ORCA DR NE					
TACOMA, WA 98422-1945		REFUND RECIPIENT:			
TOTAL REFUNDS PRINTED:	11,250.67 (Count: 31)				
TOTAL VOID REFUNDS:	-1,678.34 (Count: 2)				
TOTAL:	9,672.33				

RUN DATE: 9/8/2025 8:29 AM

CHEROKEE COUNTY REFUND REPORT
REFUNDS 8_12_25-9_5_25

VOIDED REFUND AMOUNTS OF REFUNDS NOT IN 8/12/2025 - 9/5/2025

NAME	BILL NUMBER		AMOUNT	OPER	PAYMENT TYPE	DATE TIME	REFUND DATE
90000002760 - HERB'S PIT BARBECUE INC	2024-15567	PERSONAL PROPERTY	76.29	HUGO	Check	8/22/2025 10:17:33 AM	8/5/2025 03:40 PM
TOTAL VOID REFUNDS:		76.29					



North Carolina Vehicle Tax System

Pending Refund Report

Payee Name	Primary Owner	Secondary Owner	Address 1	Address 3	Transaction #	Refund Description	Refund Reason	Create Date	Tax Jurisdiction	Levy Type	Change	Interest Change	Total Change
ADAM, AHMED SAEED	ADAM, AHMED SAEED		124 MAINKEY ST	MURPHY, NC 28906	232949834	Refund generated due to proration on Bill #0085438043-2024-2024-0000-00	Vehicle Sold	8/26/2025	C ADVL TAX		(\$17.79)	\$0.00	(\$17.79)
											(\$12.25)	\$0.00	(\$12.25)
											Refund		\$30.04
ANDERSON, HAROLD DANNY	ANDERSON, HAROLD DANNY	ANDERSON, CLARA BROWN	PO BOX 1771	ANDREWS, NC 28901	232556276	Refund generated due to proration on Bill #0075961483-2024-2024-0000-00	Vehicle Sold	8/18/2025	C ADVL TAX		(\$33.27)	\$0.00	(\$33.27)
											(\$2.95)	\$0.00	(\$2.95)
											Refund		\$36.22
ARMSTRONG, ROSALIND HALL	ARMSTRONG, ROSALIND HALL		4308 CANDY MOUNTAIN RD	MURPHY, NC 28906	232283192	Refund generated due to adjustment on Bill #0637076721-2024-2024-0000-00	Mileage	8/11/2025	C ADVL TAX		(\$8.36)	\$0.00	(\$8.36)
											(\$0.87)	\$0.00	(\$0.87)
											Refund		\$9.23
BARGER, RUSSELL DAVID	BARGER, RUSSELL DAVID	BARGER, FAITH RENEE	617 HOLLY RD	MURPHY, NC 28906	232948470	Refund generated due to proration on Bill #0068616378-2024-2024-0000-00	Vehicle Totalled	8/25/2025	C ADVL TAX		(\$36.55)	\$0.00	(\$36.55)
											(\$3.83)	\$0.00	(\$3.83)
											Refund		\$40.38
BLACK, KENNETH GROSS JR	BLACK, KENNETH GROSS JR	BLACK, AMY HOPE	48 COTTONTAIL TRL	MURPHY, NC 28906	231610984	Refund generated due to proration on Bill #0072386822-2024-2024-0000-00	Vehicle Sold	8/1/2025	C ADVL TAX		(\$155.00)	\$0.00	(\$155.00)
											(\$22.87)	\$0.00	(\$22.87)
											Refund		\$177.87
BODIN, BARBARA BETHKE	BODIN, BARBARA BETHKE		390 KATIE LN	CHUCKEY, TN 37641	232709140	Refund generated due to proration on Bill #0064895643-2024-2024-0000-00	Reg. Out of state	8/21/2025	C ADVL TAX		(\$99.38)	\$0.00	(\$99.38)
											(\$10.43)	\$0.00	(\$10.43)
											Refund		\$109.81
BODIN, NEAL JOHN	BODIN, NEAL JOHN	BODIN, BARBARA BETHKE	390 KATIE LN	CHUCKEY, TN 37641	232709146	Refund generated due to proration on Bill #0066551437-2024-2024-0000-00	Reg. Out of state	8/21/2025	C ADVL TAX		(\$120.02)	\$0.00	(\$120.02)
											(\$12.59)	\$0.00	(\$12.59)
											Refund		\$132.61
BODIN, NEAL JOHN	BODIN, NEAL JOHN		390 KATIE LN	CHUCKEY, TN 37641	232709148	Refund generated due to proration on Bill #0047954691-2024-2024-0000-00	Reg. Out of state	8/21/2025	C ADVL TAX		(\$27.40)	\$0.00	(\$27.40)
											(\$2.87)	\$0.00	(\$2.87)
											Refund		\$30.27
BODIN, NEAL JOHN	BODIN, NEAL JOHN	BODIN, BARBARA BETHKE	390 KATIE LN	CHUCKEY, TN 37641	232709154	Refund generated due to proration on Bill #0070128412-2024-2024-0000-00	Reg. Out of state	8/21/2025	C ADVL TAX		(\$8.59)	\$0.00	(\$8.59)
											(\$0.90)	\$0.00	(\$0.90)
											Refund		\$9.49
CARLSON, MELANIE JANE	CARLSON, MELANIE JANE		30 TERRACE RUN	MURPHY, NC 28906	232556178	Refund generated due to proration on Bill #0070492964-2024-2024-0000-00	Vehicle Sold	8/18/2025	C ADVL TAX		(\$12.38)	\$0.00	(\$12.38)
											(\$2.01)	\$0.00	(\$2.01)
											Refund		\$14.39
DOMINO, LAUREN EVE	DOMINO, LAUREN EVE		27 MOUNTAIN VIEW RD	MURPHY, NC 28906	231741854	Refund generated due to proration on Bill #0072865583-2024-2024-0000-00	Vehicle Sold	8/4/2025	C ADVL TAX		(\$18.02)	\$0.00	(\$18.02)
											(\$1.15)	\$0.00	(\$1.15)
											Refund		\$12.87
DUNCAN, PEGGY SUE	DUNCAN, PEGGY SUE		2472 HANGING DOG RD	MURPHY, NC 28906	232556192	Refund generated due to proration on Bill #007795763-2023-2023-0000-00	Vehicle Totalled	8/18/2025	C ADVL TAX		(\$3.74)	(\$0.33)	(\$4.07)
											(\$0.36)	(\$0.03)	(\$0.39)
											Refund		\$4.46
GARNEAU, DANIEL FRANCIS	GARNEAU, DANIEL FRANCIS		616 NEELY FARM DR	STIMPSONVILLE, SC 29680	231742020	Refund generated due to proration on Bill #0075448853-2024-2024-0000-00	Vehicle Sold	8/4/2025	C ADVL TAX		(\$9.86)	\$0.00	(\$9.86)
											(\$8.41)	\$0.00	(\$8.41)
											Refund		\$18.27
GIBSON, TAWNY RENEE	GIBSON, TAWNY RENEE		74 HEMBREE RD	MURPHY, NC 28906	232947872	Refund generated due to proration on Bill #0067765853-2024-2024-0000-00	Vehicle Sold	8/25/2025	C ADVL TAX		(\$20.60)	\$0.00	(\$20.60)
											(\$3.34)	\$0.00	(\$3.34)
											Refund		\$23.94
GOODLET, ROY WILLIAM	GOODLET, ROY WILLIAM	GOODLET, SHERI ANN	174 TRANQUILITY EST	MURPHY, NC 28906	232279914	Refund generated due to proration on Bill #0059937271-2024-2024-0000-00	Vehicle Sold	8/13/2025	C ADVL TAX		(\$12.41)	\$0.00	(\$12.41)
											(\$1.10)	\$0.00	(\$1.10)
											Refund		\$13.51
GRUNSTED, MERI JO	GRUNSTED, MERI JO	GRUNSTED, KATHY TAMARA	860 UPPER DECATUR RD	MURPHY, NC 28906	233137086	Refund generated due to proration on Bill #004551176-2024-2024-0000-00	Vehicle Sold	8/28/2025	C ADVL TAX		(\$99.37)	\$0.00	(\$99.37)
											(\$14.66)	\$0.00	(\$14.66)

HANEY, DONALD WAYNE	HANEY, DONALD WAYNE	PHILLIPS, SHAWN LYNN	3717 NC HIGHWAY 141	MARBLE, NC 28905	231933238	Refund Generated due to proration on Bill #0069993783-2024-2024-0000-00 Vehicle Sold	8/6/2025	C ADVL TAX (\$32.53)	\$0.00	Refund (\$32.53)	\$114.83
						Totalled		FR45ADVL TAX (\$4.80)	\$0.00		
JAMES, GARY ROONEY	JAMES, GARY ROONEY	JAMES, KAREN MASON	PO BOX 7	ANDREWS, NC 28901	233053278	Refund Generated due to proration on Bill #0075743094-2024-2024-0000-00 Vehicle Sold	8/27/2025	C ADVL TAX (\$122.65)	\$0.00	Refund (\$122.65)	\$37.33
								CI01ADVL TAX (\$104.55)	\$0.00		
KAHLEY, GERARD RICHARD	KAHLEY, GERARD RICHARD		80 DOGWOOD ESTATES RD	MURPHY, NC 28906	233225636	Refund Generated due to proration on Bill #0081232888-2024-2024-0000-00 Vehicle Sold	8/29/2025	C ADVL TAX (\$168.63)	\$0.00	Refund (\$168.63)	\$227.20
								FR45ADVL TAX (\$24.80)	\$0.00		
MOHAN, CHARLES WILLIAM JR	MOHAN, CHARLES WILLIAM JR		521 W RIDGE DR	MURPHY, NC 28906	231750976	Refund Generated due to proration on Bill #0076271288-2024-2024-0000-00 Vehicle Sold	8/5/2025	C ADVL TAX (\$75.31)	\$0.00	Refund (\$75.31)	\$283.19
								FR44ADVL TAX (\$12.22)	\$0.00		
MILLER, HARRY ROBERT	MILLER, HARRY ROBERT		70 MINOR RD	MARBLE, NC 28905	232568544	Refund Generated due to proration on Bill #0077407499-2024-2024-0000-00 Vehicle Sold	8/19/2025	C ADVL TAX (\$49.13)	\$0.00	Refund (\$49.13)	\$87.53
								FR88ADVL TAX (\$4.35)	\$0.00		
NEUMANN, TERRY VINCENT	NEUMANN, TERRY VINCENT		15530 US HWY 64 W	MURPHY, NC 28906	231610888	Refund Generated due to proration on Bill #0082486496-2024-2024-0000-00 Vehicle Sold	8/1/2025	C ADVL TAX (\$16.36)	\$0.00	Refund (\$16.36)	\$53.48
								FR58ADVL TAX (\$1.26)	\$0.00		
PATTERSON, EARNIE MAX	PATTERSON, EARNIE MAX	PATTERSON, JUDY SNEED	33 HEATON RD	MARBLE, NC 28905	232202962	Refund Generated due to proration on Bill #0048392529-2024-2024-0000-00 Vehicle Sold	8/11/2025	C ADVL TAX (\$18.76)	\$0.00	Refund (\$18.76)	\$17.62
								FR88ADVL TAX (\$1.66)	\$0.00		
PATTERSON, EARNIE MAX	PATTERSON, EARNIE MAX	PATTERSON, JUDY SNEED	33 HEATON RD	MARBLE, NC 28905	232202968	Refund Generated due to proration on Bill #0083184844-2024-2024-0000-00 Vehicle Sold	8/11/2025	C ADVL TAX (\$44.11)	\$0.00	Refund (\$44.11)	\$20.42
								FR88ADVL TAX (\$3.90)	\$0.00		
POTHUL, MEGHAN ALINE	POTHUL, MEGHAN ALINE		265 PLEASANT HILL RD	MURPHY, NC 28906	232202842	Refund Generated due to adjustment on Bill #0083422482-2024-2024-0000-00 Mileage	8/11/2025	C ADVL TAX (\$27.72)	\$0.00	Refund (\$27.72)	\$48.01
								FR38ADVL TAX (\$4.08)	\$0.00		
RADFORD, CALLIE REBECCA	RADFORD, CALLIE REBECCA		624 NEW MARTINS CREEK RD	MURPHY, NC 28905	231610912	Refund Generated due to proration on Bill #0081741916-2024-2024-0000-00 Vehicle Sold	8/1/2025	C ADVL TAX (\$4.37)	\$0.00	Refund (\$4.37)	\$31.80
								FR46ADVL TAX (\$0.24)	\$0.00		
ROUSE, DONALD NORMAN	ROUSE, DONALD NORMAN		9 SONG BIRD HL	MURPHY, NC 28906	232639888	Refund Generated due to proration on Bill #0060019887-2024-2024-0000-00 Vehicle Sold	8/20/2025	C ADVL TAX (\$122.46)	\$0.00	Refund (\$122.46)	\$9.43
								FR58ADVL TAX (\$9.43)	\$0.00		
SILLER, JAMES ASHLEY	SILLER, JAMES ASHLEY		6844 MARTINS CREEK RD	MURPHY, NC 28906	232708980	Refund Generated due to proration on Bill #0065858281-2024-2024-0000-00 Vehicle Sold	8/21/2025	C ADVL TAX (\$7.78)	\$0.00	Refund (\$7.78)	\$8.62
								FR56ADVL TAX (\$0.62)	\$0.00		
SIMONELLI, CARMINE DOMINIC	SIMONELLI, CARMINE DOMINIC		159 ALI WOOD WAY	MURPHY, NC 28906	233225868	Refund Generated due to proration on Bill #0084317320-2024-2024-0000-00 Vehicle Sold	8/29/2025	C ADVL TAX (\$73.24)	\$0.00	Refund (\$73.24)	\$181.81
								FR45ADVL TAX (\$10.81)	\$0.00		
STEEN, LISA MARIE	STEEN, LISA MARIE		140 BUDS CT	MURPHY, NC 28906	231610822	Refund Generated due to proration on Bill #0080408091-2024-2024-0000-00 Vehicle Sold	8/1/2025	C ADVL TAX (\$27.82)	\$0.00	Refund (\$27.82)	\$2.92
								FR78ADVL TAX (\$2.92)	\$0.00		
STEEN, LISA MARIE	STEEN, LISA MARIE		140 BUDS CT	MURPHY, NC 28906	231610824	Refund Generated due to proration on Bill #0080408090-2024-2024-0000-00 Vehicle Sold	8/1/2025	C ADVL TAX (\$5.61)	\$0.00	Refund (\$5.61)	\$0.59
								FR78ADVL TAX (\$0.59)	\$0.00		
STEEN, RAY LEROY JR	STEEN, RAY LEROY JR		140 BUDS CT	MURPHY, NC 28906	233052812	Refund Generated due to adjustment on Bill #0086922757-2025-2025-0000-00 Adjustme nt	8/27/2025	C ADVL TAX (\$157.38)	\$0.00	Refund (\$157.38)	\$6.20
								FR78ADVL TAX (\$24.51)	\$0.00		
STEVENSON, BRIAN LYNN	STEVENSON, BRIAN LYNN	STEVENSON, ROBERTA GRACE	60 HALEY DR	MURPHY, NC 28906	232203460	Refund Generated due to proration on Bill #0058780355-2024-2024-0000-00 Vehicle Sold	8/11/2025	C ADVL TAX (\$32.89)	\$0.00	Refund (\$32.89)	\$2.53
								FR38ADVL TAX (\$2.53)	\$0.00		
STOCK, JAMES VINCENT	STOCK, JAMES VINCENT		211 NEIGHBORLY WAY	MURPHY, NC 28906	232708958	Refund Generated due to adjustment on Bill #0084120860-2024-2024-0000-00 Adjustme nt	8/21/2025	C ADVL TAX (\$26.30)	\$0.00	Refund (\$26.30)	\$35.42
								FR38ADVL TAX (\$3.88)	\$0.00		
STOCK, JAMES VINCENT	STOCK, JAMES VINCENT		211 NEIGHBORLY WAY	MURPHY, NC 28906	232709012	Refund Generated due to adjustment on Bill #0078362357-2024-2024-0000-00 Mileage	8/21/2025	C ADVL TAX (\$15.34)	\$0.00	Refund (\$15.34)	\$30.18
								FR38ADVL TAX (\$2.26)	\$0.00		
								C ADVL TAX (\$216.55)	\$0.00	Refund (\$216.55)	\$17.60

**CHEROKEE COUNTY NC
2028 HYBRED/DESKTOP
REVALUATION CONTRACT**

This CONTRACT AGREEMENT is made and entered into this _____
Day of _____, by and between C.B. FERRISS, Inc., with principal office at 28927 Herrin Grove
Rd, Locust NC 28097 ("CONTRACTOR") and CHEROKEE COUNTY BOARD OF COUNTY
COMMISSIONERS, with offices located in Cherokee County, N.C. at 75 Peachtree St. Murphy, NC
28906 ("COUNTY"). The reference in this contract to COUNTY as shown above refers to the
related governmental agencies **CHEROKEE COUNTY, NORTH CAROLINA**. These agencies will be
sharing services through the use of the Computerized Appraisal System hereinafter referred to
as BI-TEK.

WITNESSETH:

That, for and in consideration of the premises and the mutual covenants hereinafter set out, the
COUNTY hires, employs, and contracts with the CONTRACTOR for overseeing and managing the
2028 Hybrid/Desktop revaluation project for the purpose of establishing equitable values for the
Cherokee County 2028 Revaluation. The CONTRACTOR will provide one N.C. Certified General
Appraiser and one Certified Residential Appraiser, SRA, RES, to consult with the COUNTY. The
target starting date is the week of June 1, 2026, and will continue through January 1, 2028.

The CONTRACT BID IS:

**Eight Hundred Twenty-Eight Thousand Dollars
\$828,000**

**Hybrid/Desktop- \$21.61 x \$36,000 = \$777,960 rounded to \$778,000
Schedule of Values - \$50,000
Total= \$828,000**

SCOPE OF SPECIFICATION:

These specifications outline the provision of labor necessary to assist the Cherokee County Tax
Assessor and staff with Hybrid/Desktop Revaluation operations. The scope involves
collaboration between County Staff and Contractor while utilizing Eagleview imagery to conduct
desktop reviews of all parcels, referencing both major and minor mismatch data from Eagleview.
All required materials will be used, including county-wide sales data from January 1, 2024,
through January 1, 2028, and a schedule of values manual detailing valuation theory,
methodology, analysis, calculations, and the delivery of final values for all real property parcels
within Cherokee County. Present Use Values will be determined based on information provided
by the Department of Revenue.

Independent Contractor

In the course of providing services under this Agreement, the Contractor and its agents shall
consistently operate as independent contractors engaged in their respective professions, rather
than as employees of the County. Accordingly, neither the Contractor nor its agents shall be
entitled to claim vacation pay, sick leave, retirement benefits, social security, workers'

10. During the term of the contract, the Contractor and their employees shall endeavor to promote friendly relations with the county staff and the public.
11. The Contractor shall, at the request of the Tax Assessor, make available time to speak to acquaint groups of people with any phase of the Revaluation Program.
12. The Contractor shall not release any proposed values, appraisals, data, or any other information either required or in the possession of the Contractor to any person, firm, or association unless approved in advance by the Cherokee County Tax Assessor, County Manager or County Commissioners.
13. Manage the appeals process by neighborhood.
 - a. Informal Appeals: CONTRACTOR will work the beginning week of informal to Manage and organize the set-up process. Once all appeals are in, the CONTRACTOR will manage the county staff for one week to organize and prepare for informal appeals.
 - b. Formal Appeals: CONTRACTOR will work the 2028 Formal appeals to the Board of Equalization and Review, with a qualified county staff member, to ensure procedures are properly followed according to the Machinery Act of North Carolina. The CONTRACTOR will also defend all future commercial and industrial appeals, with a qualified county staff member, at a per diem rate, plus expenses until the next revaluation is completed. This will be negotiated after the revaluation has been completed.
 - c. State/Court appeals: the CONTRACTOR will be paid a Per Diem Rate of \$500 per day plus expenses to prepare and defend all State appeals by property owners in Cherokee County associated with the Cherokee County 2028 Revaluation. The CONTRACTOR will be joined and assisted by the Cherokee County attorney or an attorney of County designation and a qualified county employee with all the supporting documents needed to defend such appeal for 2028 revaluation. All Cherokee County appeals on the 2028 that occur after 2028 will be based on an agreed per diem rate plus expenses.
 - d. To help with continued support following the revaluation, the Contractor is willing to negotiate a fixed monthly or annual rate for ongoing support related to informal and formal appeals.

DUTIES OF COUNTY:

1. Begin a ChangeFinder on the Major and Minor Mismatch Report using Eagleview by neighborhood prior to Contractor pricing and reviewing each neighborhood, ensuring accurate parcel correction with detailed measurements, construction specifications, land use codes, and identification of outbuildings. This may incur an extra cost from Eagleview. Eagleview has implemented a new program to replace ChangeFinder which is called SketchInspect. This process reviews all improvement sketches and outbuilding items to ensure a more detailed finding on each parcel.
2. Provide a shared drive to place all final work by neighborhood. This will include a sales ratio report, land use analysis, improvement type report and all relevant work associated with each neighborhood. A spreadsheet with all the neighborhoods listed showing parcel count, date completed, by whom and percent of change. This way the Tax assessor and/or county manager can review any work that has been completed.
3. The COUNTY will verify sales, up to and including conducting field visits for improved properties to ascertain included features and confirm that improvements are properly recorded—specifically regarding auxiliary areas, dimensions, structural components, actual age, and any additional details requested by the CONTRACTOR. The CONTRACTOR will assess this data in collaboration with COUNTY staff to establish and

implement necessary adjustments to base land values and quality factors for each neighborhood that have already been completed in the desktop review process.

4. Ensure the provision of one (1) Surface Pro and two (2) laptops along with all required computer hardware and BI-Tek software throughout the entire 2028 revaluation process.
5. Provide sketches to all buildings built prior to January 1, 2028. List and measure all new construction on timely bases to be analyzed and used for the development of market and cost values for the 2028 revaluation.
6. Assign a clerk whose primary responsibility is to coordinate with the contractor to guarantee correct data entry for each parcel and to ensure comprehensive updates regarding field listings, new subdivisions, and ownership changes within the revalue file. The County will oversee all pertinent data entry tasks related to the 2028 Revaluation, maintaining records for both the current and revaluation years. This is to ensure all new data added to the current file is transferred to the reval file without overwriting any work that has already been completed.
7. Provide suitable workspace for the contractor and associated personnel within the Tax Office, including a desk, chair, telephone, computer with docking station, office supplies, and access to Cherokee County appraisal files. This will be only used when the Contractor and staff come to Cherokee County and may need an area to work while in the County. Probably enough room for two (2) people at once.
8. Income Letters- Handle correspondence with all property owners in Cherokee County, NC, who lease their properties. The contractor will work with the tax assessor to create letters requesting key details about costs, income, expenses, and sales related to owned properties, and will maintain confidentiality of all collected data so it is not accessible to the public. This will have to be approved by the county manager or county commissioners.
9. Set up all appeals in the BI-Tek systems workflow for the contractor. As appeals are received, the county scans the appeal details into the BI-Tek Appeals workflow for the contractor. This ensures all appeals are worked in neighborhood order. After scanning into BI-Tek, the county can file all appeals using its standard filing process.

Contractors Addition Services:

Adhering to the direction of the Cherokee County revaluation program and Tax office, we find it imperative for the tax office staff and Tax Assessor to work alongside with the contractor to effectively be trained on the BI-Tek System and the revaluation process as it does carry over into the staff's daily work on non-revaluation years.

The Contractor extends an invitation to Cherokee County to engage county staff in neighborhood pricing initiatives, offering bid discounts relative to the number of parcels evaluated by county personnel. We will collaborate closely with designated staff members and/or the Tax Assessor to deliver comprehensive training in established pricing methodologies, thereby supporting Cherokee County's objective to reduce costs associated with the 2028 Revaluation and future assessments. This approach enables Cherokee County to advance its long-term strategy of managing revaluations internally, maximizing cost savings for citizens, while benefiting from additional instruction provided by an experienced contractor with expertise in the BI-Tek System.

For example, if County staff appraises approximately 5,000 parcels at a rate of \$15 per parcel, this would result in a cost savings of \$75,000. The Contractor will continue to review the completed work to ensure its accuracy. Should the Board wish to specify a certain number of parcels for which the County will assume responsibility, the Contractor can adjust accordingly and account for the revised quantity assigned to them.

Subletting and Assigning Contract

The Contractor shall not assign, transfer or sublet the contract or any interest therein without first receiving written approval from Cherokee County.

ESTIMATED PROJECT COMPLETION:

Based on the scope of work and current workload, the completion date will be January 1, 2028, approximately 19 months. All completed work will be submitted to the county for review.

INDEMNIFICATION & INSURANCE:

C.B. Ferriss, Inc. will provide Cherokee County with proof of adequate general Liability insurance and worker's compensation insurance.

Contractor shall obtain and maintain in full force and effect, at its sole expense, the following insurance coverages:

- Workers Compensation- Coverage for all paid workers meeting the statutory requirements of the North Carolina Workers' Compensation Act, North Carolina General Statute 97.

Coverage A - Statutory - State of North Carolina Coverage B - Employers Liability
\$500,000 Each Accident
\$500,000 Disease - Policy Limits
\$500,000 Disease - Each Employee-

Commercial Automobile Liability- Due to being a Hybrid/Desktop and limited visits to taxpayers' property we feel this will not be required. The Contractor and employees carry Commercial Automobile Liability and will be responsible for all accidents and damages that may occur.

- Commercial General Liability- bodily injury and property damage liability will protect the firm from claims of bodily injury or property damage that arise from the operations of the contract.

Combined Single Limits of no less than:
\$2,000,000 general aggregate
\$1,000,000 products completed operation aggregate \$1,000,000 each occurrence.
Cherokee County shall be named as additional insured.

- Professional Errors and Omissions- Coverage with minimum limits of \$1,000,000 per occurrence and \$ 2,000,000 aggregate.

The firm shall provide Cherokee County with a certificate of insurance that shall name County of Cherokee as an additional insured and contain the provision that the County of Cherokee will be given 30 days written notice of any intent to amend or terminate said policy by either the insured or the insuring company. However, a 10-day notice is sufficient for cancellation by the insurance company due to non-payment of premium.

The contractor shall provide its services here under timely, using that degree of care and professionalism as exercised by similar professionals providing such services.

BILLING AND PAYMENT:

After contract signing, a 10% retainage fee is applied. Services are billed in equal monthly payments on the remaining balance, excluding a 10% retainer, which is paid upon project completion. Upon completion, once the notices are sent out, 5% of the final retainer will be paid and once all Board of E & R hearings are completed the remaining 5% will be paid. All payments are to be made to C.B. Ferriss, Inc. within 30 days; otherwise, a 15% interest fee applies. Payment cannot be delayed due to project issues such as delays, rework, or non-use by the COUNTY. The Contractor will provide invoices and receipts to the County each billing cycle.

TERMINATION OF CONTRACT:

The contract may be terminated by the COUNTY or the CONTRACTOR for any of the following reasons:

1. Reasonable evidence that the progress being made by the CONTRACTOR or COUNTY is insufficient to complete the work within a specified time.
2. Failure of the CONTRACTOR or COUNTY to observe any requirements of the contract or attachments.

Cherokee County North Carolina is made up of approximately 36,000 parcels with the CONTRACTOR overseeing the project and responsible for fair and equitable values by IAAO Standards. Before the Contract may be terminated, the CONTRACTOR or COUNTY must be notified in writing of conditions, which make termination of the contract imminent. Thirty (30) days after this notice is given, if a satisfactory effort has not been made to correct the conditions, the CONTRACTOR or COUNTY may declare the Contract terminated and provide notice accordingly.

If the Contract is terminated, as herein specified the COUNTY shall become the owner of all work completed, work in progress, material, or any other part of the work and the COUNTY reserves the right to take possession of all work completed, work in progress, Material, or any other part of the work, to account for said work and material, and to use the same to complete the project within a reasonable time and in accordance with the Contract specifications in any manner it deems proper. The COUNTY, upon termination, shall pay the CONTRACTOR pursuant to the system of payment outlined above in accordance with the amount of contract work completed.

GENERAL PROVISIONS:

- A. **Governing Law:** The laws of the State Of North Carolina shall govern the validity, interpretation and enforcement of this Agreement.
- B. **Entire Agreement:** This Agreement, together with its exhibits constitutes the entire understanding and agreement between the parties with respect to the subject matter herein. Any changes, modifications or alterations of the Agreement shall be effective only if in writing signed by both parties.

- C. **Headings:** The Subject headings of the paragraphs are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Agreement shall be deemed to have been drafted by both parties, and no purpose of interpretation shall be made to the contrary.
- D. **Counterparts:** This Agreement may be executed simultaneously in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one in the same instrument.
- E. **Binding Effect:** This Agreement shall be binding on and shall inure to the benefit of the parties to it and their respective legal representatives, successors and assigns.
- F. **Notices:** All notices, requests, demands, and other communications under or in connection with this Agreement shall be made in writing and will be sent by certified or registered mail addressed to the parties as follows:
- G. **Disputes:** If any disputes or disagreements occur between the parties concerning any aspect of this contract, the parties stipulate and agree that each will act in good faith to resolve any disputes or disagreements. The parties furthermore agree that before any cause of action regarding this contract is filed in any court of law, the parties agree to mediation by a certified mediator to be appointed by the Senior Resident Superior Court Judge for the Superior Court District in which Cherokee County resides. The site for said mediation shall be within the confines of the State of North Carolina as designated by the judge. The costs of said mediation shall be shared equally by the parties.
- H. **Personnel working on the Cherokee County 2028 Revaluation with C.B. Ferriss, Inc**
 - a. Chris Ferriss. North Carolina Certified General Appraiser
 - b. Rodger Webb, SRA, RES- North Carolina Certified Residential Appraiser
 - c. Marlon Long
 - d. Alternative help- Russ Worthen

If to COUNTY: CHEROKEE COUNTY TAX ASSESSORS OFFICE
C/O TANIA FIREBAUGH, CLGPO
ACCOUNTING/PURCHASING OFFICER
75 PEACHTREE STREET
ADMIN. SUITE 211, ROOM 206
MURPHY, NC 28906

If to CONTRACTOR: C.B. FERRISS, Inc.
C/O Chris Ferriss
28927 HERRIN GROVE RD
LOCUST N.C. 28097

All such notices, requests, demands, or communications shall be sufficient and effective when delivered to or received at the address so specified. Any party may change the address at which it is to receive notice by written notice to the other party.

IN WITNESS WHEREOF: The parties hereto have executed this Agreement on the date first set forth above.

C.B. FERRISS, Inc.

By: _____

(Print Name)

Attest:

Cherokee County Tax Assessor

By: _____

(Print Name)

Its: _____

Attest: