

GRAHAM COUNTY BOARD OF COMMISSIONERS

REGULAR MEETING, OCTOBER 6, 2026

The Graham County Board of Commissioners met Tuesday, October 6, 2026, at 6:00 p.m. in the Graham County Community Building, located at 196 Knight Street Robbinsville, North Carolina, for their regular monthly meeting.

Board Members Present: Meggan Smith, Chair; Lynn Cody, Vice-Chairman, and Natasha Williams.

Board Members Absent: Jacob Nelms and Connie Orr.

Also Present: Brady Cody, County Manager, Stacy Carpenter, Finance Director and Kim Crisp, Clerk to the Board.

1. CALL TO ORDER

Chair Smith called the meeting to order.

2. INVOCATION

Chair Smith asks Commissioner Cody to give the Invocation.

3. PLEDGE OF ALLEGIANCE

Chair Smith asks Commissioner Williams to lead the Pledge of Allegiance.

4. APPROVAL OF THE AGENDA

Chair Smith asks if there were any changes to the agenda. Manager Cody requested that we swap Item #7 and Item #8; revise Item 10c. for Justice Center and add Item 10f. Civil Engineer Quote for AG Center.

Chair Smith asks for approval of the agenda with the stated changes. Commissioner Williams made the motion to approve as stated. Commissioner Cody seconded this motion. Vote unanimous.

5. APPROVAL OF THE MINUTES

Chair Smith asks for approval of the Workshop and Regular Meeting Minutes for September 15, 2026. Commissioner Cody made the motion to approve. Commissioner Williams seconded this motion. Vote unanimous.

6. PUBLIC COMMENT

Chair Smith called for public comment. There was no public comment.

7. PRESENTATION OF SCHEDULE OF VALUES - CHRIS FERRISS

Chair Smith asks Chris Ferriss, Reappraisal Contractor and Tax Administrator Brandy Cook to speak regarding the presentation of the 2027 Schedule of Values for the reappraisal. Mr. Ferriss stated that they are here to present the updated 2027 Schedule of Values for the upcoming 2027 Reappraisal. Ms. Ferriss stated that there are two schedules that will need to be adopted:

- a. Market Schedule Value Schedule
- b. Present Use Value Schedule

Mr. Ferris stated that there are eleven chapters in the Real Property Appraisal Manual and those chapters are:

1. Introduction

Based on NC Machinery Act Standards for Appraisal and Assessment which will help make fair and equitable reappraisal. This standardized system of Schedule of Values is designed and adopted to be used to establish Fair Market Value as of January 1 of the Revaluation year. Revaluation projects are mandated by State law to be performed every eight years unless the Board of County Commissioners desires to perform the projects more frequently.

2. Sales Utilization and Fair Market Value

Standards on how the department of Revenue deems deeds qualified or unqualified. This allows the Department of Revenue to keep track of our quarterly ratio's each year. Sales collection and verification is the single most important activity in the appraiser's office; there is no other activity necessary to the operation of the appraiser's office, which is as important as the meticulous and regimented collection of sales data. All valuation approaches, regression, cost/market or income rely upon the analysis of Valid, Qualified, Sales to properly value a subject property.

3. Land Records

Based on the property mapper to keep up with the parcels for the county, which allows the Assessor to be able to appraise each property based on the utility (location, access, views) of the property. All property within the county shall be mapped as a parcel to include all necessary attributes.

4. Land Appraisal Market Value

Procedures for the county which helps the tax office be more consistent when assessing each property based on location, size and utility. The market or sales comparison approach is the most applicable method for the valuation of land. The income approach should also be considered when applicable. Land value is generally estimated by comparing the subject property to similar properties which have recently sold and adjusting the comparable for the different factors affecting land value. Agricultural, horticultural and forestland is designated as a special class of property and must be appraised, assessed, and taxed as provided by statutes.

5. Data Collection Procedures

Based on the full list and measure which helps keep costs low and more accurate between appraisers plus gives guidelines for measuring and listing improvements and outbuildings and extra features. The application of standardized methods in the appraisal of a structure requires work to be performed in three areas: fieldwork, calculation and valuation.

6. Instrument Completion

How to use codes from Chapter 11 and enter them into BI-TEK system, it details how to use the sketching software. The proper use of this instrument is not difficult, it does, however, require attention to conformity and standardization of recording results.

7. Calculations of System Values

Explains how BI-TEK system calculates on the point system. Examples of the points are listed on page 7. 4-7 and are based on a percentage of total cost new. It also explains calculating depreciation (derived from the market and from sales) to guide on the effective age to use on improvements. Simple compilation of data is only one part of the system's function. Secondly, is determination of values associated with the varied structural components of each improvement type.

8. Income Property Valuation

Income producing properties such as rentals. There are different ways to estimate income based on rent. This chapter is not designed to be a comprehensive text on income properties but only a summary and outline of the income approach to value which can be applied through the PASCO Appraisal System.

9. Valuation of Special Properties

Special Use Properties such as Dams, marina's, mobile home parks and RV parks in the county. Mobile Home Parks lend themselves well to classification by inside road access, density, facilities and general appearances. A summary of the methodologies expected to be employed within Sansoucy Associates appraisal of the Smoky Mountain Hydroelectric Project properties located within the county will be listed.

10. Statistics and the Appraisal Process

The statistics make sure we are 100% market value based on sales. Statistics offer a way for the appraiser to qualify many of the heretofore qualitative decisions which he has been forced to use in assigning value.

11. County Specifications

Valuation Models; Improvement Base Rate Schedule; Improvement Depreciation Schedules; Auxiliary Area Codes, Other Building Schedules, Extra Feature Schedules and Overview of the Appeals Process. This chapter contains all the specific information which pertains directly to the county.

12. Appendix

Overview of all the improvements, construction types, and quality of properties to help keep assessments consistent between appraisers and contractors.

The overall average change from 2023 to 2027 in an increase of 39.21% before depreciation.

8. Present Use Value

This schedule comes directly from the Department of Revenue, where University of North Carolina State Agricultural Department does an annual rent study throughout North Carolina based on each MLRAS (6 major land resource areas). Graham County is MLAR 130 mountains and is based on soil types in the county.

Currently, Graham County is made up of a total of 10,480 Parcels.

The board thanked Mr. Ferriss for the information. Mr. Ferriss stated that these schedules, standards and rules are available for public inspection on the county's website at <https://grahamcounty.org>. Mr. Ferriss stated that the public hearing is scheduled for October 20, 2026, at 5:30 p.m. and the adoption will be on Tuesday, October 27, 2026, at 5:30 p.m. in the Graham County Community Building located at 196 Knight Street Robbinsville.

9. RH ACCOUNTING – FY 24/25 AUDIT PRESENTATION

Chair Smith asks Michael Carey, RH Accounting Director, to present the FY 24/25 Audit. Mr. Carey joined the meeting by teleconference with Mr. T.D. Hill present at the meeting. Mr. Carey stated that he is presenting the preliminary numbers, they are 97% complete, not expecting the numbers to change, just preparing for submission to the Local Government Commission (LGC). Mr. Carey stated that they will present the final after submission to LGC. Mr. Carey stated that this audit covered the County, major funds, (2) component units (RDA and Travel and Tourism)

and remaining fund information for the Fiscal Year 24/25 and the compliance work was done under Government Auditing Standards and Uniform Guidance. The audit identified five findings requiring continued board oversight there were three material weaknesses and two significant deficiencies with no reportable noncompliance under Government Auditing Standards. The total assets were \$36.05 million; liabilities were \$17.63 million with a net position of \$21.63 million. The governmental net position decreased \$957,000.00. The current assets totaled \$19.25 million; capital assets \$16.59 million; current liabilities \$7.52 million; long-term liabilities \$10.12 million and unrestricted net position was \$6.42 million. The total governmental expenses were \$25.41 million; program revenues \$8.91 million; general revenues and transfers totaled \$15.54 million for a net position decrease of \$957,000.00 with a total fund balance of \$11.85 million. The operating expenditure exceeded revenues by \$586,000.00 before financing sources and the revenue shortfalls were partly offset by lower than budgeted spending. The restricted investments totaled \$11.14 million; capital project commitments totaled \$5.78 million; assigned FY 2026 expenditures totaled \$1.46 million. Capital investment represented the largest share of governmental net position with a total net position of \$21.63 million. The two component units were Travel and Tourism with a net position of \$955,000.00 and Rural Development Authority of \$573,000.00. The FY2025 annual financial report was submitted after the required deadline, staffing and timely audit support are the corrective-action focus. No significant difficulties were encountered; no disagreements with management arose; uncorrected misstatements were judged immaterial and key estimates included depreciation, doubtful accounts and pensions.

Chair Smith asks if a final presentation will be given once the audit is submitted. Mr. Carey stated yes. Commissioner Cody stated that he did look at the draft and there are more positive findings than in the past, he thanked Director Stacy Carpenter and her team, they inherited a lot of hardship but overall, this is a good outcome. Commissioner Cody asks when the FY25/26 will be completed. Mr. Carey stated that their goal is a March 2027 submission. Commissioner Cody stated that the county will be caught up on the audits. Mr. Carey stated that the Deadline is December 31, 2026, so the county will be in good standing once FY25/26 is completed.

Chair Smith asks for questions from the public. Lorita Eller asks if she could get a copy of the financials. Chair Smith stated that once it is filed and becomes official, they will give her a copy.

Manager Cody thanked RH Accounting and will look forward to the official reporting.

10. FINANCE REPORTING – DIRECTOR STACY CARPENTER

Director Carpenter stated that she has some action items for the board's review.

Budget Amendment #22 for additional \$50,000.00 for the Mobile Resource at the Health Department. The first \$10,000.00 has been received and additional grant funding will be pursued going forward. Chair Smith asks for a motion to approve Budget Amendment #22. Commissioner Williams made the motion to approve as stated. Commissioner Cody seconded this motion. Vote unanimous.

Budget Amendment #23 for \$3,000.00 to be moved from contingency to animal service for housing costs. Chair Smith made the motion to approve Budget Amendment #23. Commissioner Williams seconded this motion. Vote unanimous.

School Sales Tax Appropriation Request for \$36,254.17 for annual installment payment for two activity buses. Chair Smith made the motion to approve this request. Commissioner Williams seconded this motion. Vote unanimous.

Planning Memorandum – LGC Coach Tim Greene requires that we submit a 6-month budget to actual; a 9-month budget to actual; FY 2027 Draft Budget Review and board training. Director Carpenter stated that internal controls have been addressed and the board members would need to complete Fiscal Training for Local Government Officials by December 31, 2026. Director Carpenter stated that the board would need to sign this memorandum. The board agreed.

Cash Management Policy Update includes updated terminology from Tax Collector to Tax Administrator. Chair Smith made the motion to update the Cash Management Policy as stated. Commissioner Williams seconded this motion. Vote unanimous.

Asset Panda Proposal which is a Capital Asset Tracking and Audit Compliance module that will address auditor findings regarding insufficient internal controls for Asset Management. Director Carpenter stated that the county manages approximately (30) buildings, (50+) vehicles and capital equipment across multiple departments that are currently tracked in spreadsheets with no consistent asset numbers, no assigned tags and no audit trail. Every insurance renewal and auditor visit requires hours of manual cleanup to produce a report that finance can stand behind. The county has already received audit findings tied to asset management gaps and with a key institutional knowledge holder approaching retirement, the risk of those gaps widening is real. The LGC is watching and the cost of continued inaction is showing up in findings and compliance exposure the county can no longer afford to carry. Director Carpenter stated that the cost is \$9,600.00 annually. Director Carpenter stated that this program will be designed to allow all department managers to do a yearly inventory using barcodes. Commissioner Cody stated that we have talked about this for years and this will be a good thing and will give the board a complete outline of the county's assets. Chair Smith made the motion to purchase the Asset Panda for our asset management. Commissioner Cody seconded this motion. Vote unanimous.

Director Carpenter stated that our FY 25/26 year end figures are: Expenditures \$22,588,712.00; Revenues \$23,864,575.00 for a year end surplus of \$1,275,863.00. Director Carpenter stated that these totals are prior to auditor entries. Manager Cody stated that the staff has worked to identify trends early and he is excited for the March Audit.

Director Carpenter stated that she received guidance on NC Lottery Funds, she followed the precedent which allowed the money to be deposited into the school's account, but the county is responsible for all records and submission of those records to the state. Currently the system is not working in a timely manner so they will change the depository back to the County; the school will ask for payments with invoices which will allow for compliance reporting. Director Carpenter stated that this is a minor adjustment which will allow proof of receipt for every expenditure requested.

Director Carpenter stated that she has a Graham County Agricultural and Multipurpose Event Center Project Ordinance for the board's review and approval. This ordinance is to establish a budget for capital projects to be funded in a newly created fund for the Graham County Agricultural and Multipurpose Event Center. The following amounts are appropriate for the project and authorized for expenditure: Planning \$20,000.00; Construction \$368,000.00 and Other;

(miscellaneous costs such as advertising, RFP's; RFQ's) \$20,000.00. Chair Smith made the motion to approve the Capital Project Ordinance for the Graham County Capital Project – Agricultural and Multipurpose Event Center. Commissioner Williams seconded this motion. Vote unanimous.

Director Carpenter stated that our State of Franklin work program is being discontinued in Graham County. Manager Cody stated that we were made aware of this when one of our meals on wheels drivers left and we reached out to the State of Franklin for a replacement. Manager Cody stated that we were told that it has something to do with our population and further stated that he would be reaching out to our representatives for more information. Manager Cody stated that if something happens with the two remaining meals on wheels drivers who are State of Franklin employees, we will be required to hire them for these positions.

11. BRADY CODY, MANAGER’S REPORT

a. Sheriff Grant for Body/Vehicle Camera’s

Manager Cody stated that Larry Jenkins, Captain with the Sheriff’s Office, requests to speak to the board regarding a grant. Chair Smith asks Captain Jenkins to speak. Captain Jenkins stated he was here to ask permission to apply for a \$256,000.00 grant for body cameras and car cameras. Captain Jenkins stated that they have received \$86,000.00 from Senator Corbin’s office for (10) cameras and this grant will purchase (8) more body cameras and (17) in-car cameras including the jail transport vehicles. Captain Jenkins stated that this is a reimbursable grant with no county match. Commissioner Williams made the motion to allow Captain Jenkins to apply for the \$256,000.00 grant as stated. Chair Smith seconded this motion. Vote unanimous.

b. Open Sealed Bids for Surplus Vehicles

Manager Cody stated that the board would need to open the sealed bids for the surplus auction. The board opened the bids and announced the bidder and bid amount. The total bidding was:

2004 Ford	Clifford Williams	\$1500.00	
	Billy Corbin	\$751.00	
	Jackie Anderson	\$600.00	
	Ray Cloer	\$601.00	
	Marvin Millsaps	\$975.00	
	Danny Hedrick	\$650.00	
	Mike Woody	\$1575.00	
	Seth Sellers	\$2201.00	
	Williams Grading	\$2201.00	
	Blake Cable	\$1500.00	
	Chris Crisp	\$800.00	
	Jana Courtney	\$2501.00	Highest Bid
2019 Dodge	Steve Beasley	\$1000.00	
	Ray Cloer	\$1001.00	
	Marvin Millsaps	\$975.00	
	Craig Kallmayer	\$751.00	
	Blake Cable	\$1600.00	
	Chris Crisp	\$2300.00	Highest Bid
	Ross Crisp	\$2000.00	

	Graves Motor	\$1420.00	
1987 Hummer	Chris Ferriss	\$5500.00	
	Diane Segura	\$7255.00	Highest Bid
	Blake Cable	\$2500.00	
2012 Chevy	Michael Phillips	\$1349.00	
	Seth Sellers	\$2001.00	
	Blake Cable	\$2800.00	
	Jackie Anderson	\$575.00	
	Chris Crisp	\$3500.00	Highest Bid
2018 Chevy	Jason Crisp	\$3500.00	
	Graves Motor	\$4620.00	Highest Bid
	Seth Sellers	\$2101.00	
	Blake Cable	\$4600.00	
	Chris Crisp	\$4000.00	
1988 Chevy	Chris Crisp	\$800.00	Highest Bid
	Seth Sellers	\$301.00	
	Williams Grading	\$501.00	
	Blake Cable	\$400.00	
2008 Toyota	Chris Crisp	\$2000.00	
	Blake Cable	\$3201.00	Highest Bid
	Jackie Anderson	\$1560.00	

Clerk Crisp asks that the board allow her and Manager Cody to verify the bid due to the number of bidders prior to awarding to the highest bidder. Chair Smith made the motion to award the vehicles to the highest bidder after the verification is completed. Commissioner Williams seconded this motion. Vote unanimous.

c. Discussion on Board Vacancies

Manager Cody stated that the board has received several applications for various boards. Travel and Tourism Director Daniel Allison asks that all applications of interest to the T&T Board be sent to him as well as the board of commissioners. Mr. Allison did have a concern regarding a quorum and asks that they appoint Josh Carpenter to the board this evening. Chair Smith made the motion to appoint Josh Carpenter to the T&T Board vacant seat with the expiration date of 12/5/2026. Commissioner Cody seconded this motion. Vote unanimous.

Manager Cody stated that an active Animal Control Board needed to be appointed/reappointed. Commissioner Cody made the motion to reappoint Brittney Holder; Sunny Pringle; Meggan Smith and Natasha Williams to the Animal Control Board. Chair Smith seconded this motion. Vote unanimous.

Chair Smith made the motion to appoint Joshua Hembree to the Animal Control Board. Commissioner Williams seconded this motion. Vote unanimous.

Lorita Eller, a member in the public, asks if the animal control board listens to appeals only or can they make suggestions and further asks what steps have been taken regarding animal control. Manager Cody stated that they are over the appeals process and can take suggestions to be presented to the board of commissioners. Manager Cody stated that there are clinics that are coming to the county twice a

year and we have a partnership with Logan's Run. Ms. Eller asks what kind of partnership we have with Logan's Run. Manager Cody stated that they will take our animals for spay and neuter at a low cost and provide a clinic twice a year in Graham County. Connie Adams, a member of the public, asks what services Logan's Run provides. Chair Smith stated vaccines, spay and neuter. Commissioner Williams stated that they benefit our low income families. Ms. Adams asks if they come to Robbinsville or do you take the animals to Murphy. Manager Cody stated that the animals would be taken to Murphy. Manager Cody stated that Logan's Run receives state funding. Pat Holland, a member of the public, stated that you can buy a license plate for \$3.00 the state pays \$20.00 that will go toward this state fund and she currently has that tag. Ms. Adams stated that we needed to let people be aware that these services are available and stated that she would be glad to be boots on the ground distributing flyers, etc. Chair Smith said that at the next animal control meeting they will discuss ways to advertise and get the word out to the people. Commissioner Williams stated that our Fire Chief Jeff Millsaps is allowing the use of the rescue squad building for the clinics which will help tremendously.

d. Update Justice Center

Manager Cody stated that there have been a lot of good progress on the Justice Center, we have the preliminary construction schedule, plan and design with COPE Architects, seeking RFQ's for the CMAR (Construction Manager at Risk) and have received two good applications to date. Manager Cody stated that construction is set to begin in April 2027 and anticipate a groundbreaking in Spring of 2029. Commissioner Williams stated that this is exciting news. Manager Cody stated that the architects are working with the Judges, Clerk of Court, Magistrates on the interior design needs with our budget in mind. Manager Cody stated that the goal is to not burden the taxpayers with a tax increase but to complete the Justice Center; Jail and Sheriff's Office in phases. Manager Cody stated that the Justice Center will be a stand alone building designed to upfit a corridor connection to a Jail/Sheriff's Office. Manager Cody asks that the board give him a directive to keep moving forward. The board all agreed to keep moving forward and they are pleased with using the funds that the county has as these projects move forward. The board gave the directive to Manager Cody to present the CMAR Quotes at the October 27th continued meeting.

e. RDA Board Reappointment

Manager Cody stated that Pam Shaffer is up for reappointment on the RDA board but asks for this to be tabled to the next meeting to allow her time to apply. The board all agreed.

f. County Seal

Manager Cody stated that they have received a lot of good feedback concerning the county seal and the majority asks that we reach out to our local artists and have them design the seal. Clerk Crisp stated that Lynn Lynn has reached out to the county already, stating that she would design the seal as well. The board agreed to update the seal using the same language as the current one and solicit artists and photographers to submit their work and the board can pick one. Amber Benton, Travel and Tourism Deputy Director stated that the person who designed the first seal entered a contest and won. The board asks that we ask our local artists to submit their work.

g. AG Center Proposal for Earth Work

Manager Cody stated that they did receive a civil engineer quote for the earthwork and drainage for the newly proposed AG Center for \$14,800.00. Manager Cody stated that they are keeping the cost as minimal as possible. This work will include erosion control for the foundation as well. Commissioner Williams made the motion to approve. Chair Smith seconded this motion. Vote unanimous.

12. CLOSED SESSION

Chair Smith asks for a motion to go into closed session under NC General Statutes 143-318.11(a)(1)(3)(5)(6) for privileged or confidential information, attorney client privilege, contracts and personnel. Commissioner Williams made the motion to go into closed session as stated. Commissioner Cody seconded this motion. Vote unanimous.

13. RETURN TO OPEN SESSION

Chair Smith asks for a motion to go back into open session. Commissioner Williams made the motion as stated. Commissioner Cody seconded this motion. Vote unanimous.

14. BUSINESS FROM CLOSED SESSION

Chair Smith made the motion to enter into contract with Van Winkle Law Firm regarding pending litigation. Commissioner Williams seconded this motion. Vote unanimous.

15. ADJOURN

Chair Smith asks for a motion to adjourn the meeting. Commissioner Williams made the motion to adjourn. Commissioner Cody seconded this motion. Vote unanimous.

Meggan Smith, Chair, Graham County Commissioner

Lynn Cody, Vice-Chairman, Graham County Commissioner

Jacob Nelms, Member, Graham County Commissioner

Connie Orr, Member, Graham County Commissioner

Natasha Williams, Member, Graham County Commissioner

ATTEST:

Kim Crisp, Clerk to the Board