

TOWN OF SEVEN DEVILS  
February 13, 2024  
Public Hearing – 5:00pm  
Regular Council Meeting - 5:30pm

- 1) PRAYER/INVOCATION
- 2) PLEDGE OF ALLEGIANCE
- 3) CALL TO ORDER - 5:00pm
- 4) OPEN PUBLIC HEARING -UDO & Nuisance Ordinance Edits – Mayor Fontaine - *Motion*
  - A. Presentation – Eddie Barnes, Zoning Administrator
    - (i) Amend UDO – Article 10, Section 1 – Construction Time Frame
    - (ii) Amend Nuisance Ordinance
  - B. Public Comments
- 5) CLOSE PUBLIC HEARING - *Motion*
- 6) RECESS – *Optional – If needed - Motion*
- 7) CALL TO ORDER – *From recess - Motion*
- 8) ADOPT AGENDA
- 9) CONSENT AGENDA - *Motion*
  - A. Approve minutes of Town Council Special meeting – January 11, 2024
- 10) CITIZENS COMMENTS
- 11) OLD BUSINESS
  - A. Resolution #2024-02 – Water Shortage Response Plan
- 12) NEW BUSINESS
  - A. Approve UDO & Nuisance Ordinance Amendments - *Motion*
  - B. FY24 Audit Engagement Letter/Contract – Misty Watson, CPA - *Motion*
  - C. Past Due Property Taxes 2023 – Finance Officer Report
  - D. Authorization Property Tax Lien N.C. G.S. 105-369 – *Motion*
  - E. Town Council Vacant Seat
- 13) ADMINISTRATIVE UPDATE
- 14) COMMITTEE REPORTS
  - A. Board of Adjustment – Draft minutes
  - B. Planning Board – No meeting
  - C. Public Works – No meeting
  - D. Public Safety Committee – No meeting
  - E. Parks & Recreation Committee –January minutes
  - F. TDA – January minutes
  - G. ABC Board – December minutes
  - H. Tree Committee – No meeting
  - I. Police Report
  - J. Fire Report
  - K. Financial Report
- 15) COUNCIL COMMENTS
- 16) ADJOURN

Meeting Live Stream  
[www.SevenDevilsNC.gov](http://www.SevenDevilsNC.gov)  
Calendar -> YouTube



# TOWN OF SEVEN DEVILS

## NORTH CAROLINA

### Notice of Public Hearing

The Town of Seven Devils will hold a public hearing to receive comment on proposed text amendments to ordinances pertaining to land use regulations within the city limits of Seven Devils. The proposed amendments are as follows: Amendment (1) Unified Development Ordinance, Article 10, Section 1; building completion requirement. Amendment (2) Nuisance Ordinance, Article 10, Section 2 to require permit for non-gas fire pits.

Public Hearing will be held on Tuesday, February 13, 2024, 5:00 pm at Seven Devils Town Hall, 157 Seven Devils Road, Seven Devils, NC For more information contact the Town of Seven Devils at 828-963-5343 or the Towns website at [www.SevenDevilsNC.gov](http://www.SevenDevilsNC.gov)

## Amend Unified Development Ordinance (UDO) – Article 10, Section 1

### Construction time frame

*Minutes from the Planning Board meeting of November 21, 2023*

Zoning Administrator Barnes reported that the current time frame of two (2) years for construction needs reconsideration. Post covid has caused supply chain disruptions, labor shortages and in this region the weather is also a consideration for delay. Zoning Administrator Barnes explained two recently newly built homes exceeded the 2 year time frame, causing a violation and increasing daily fine of \$250.00 for each day that exceeds the time frame. The recommended UDO edits are as follows:

- Exterior construction shall be completed within ~~18 months~~ 2 years after construction begins.
- All buildings and structures shall be completed within ~~2 years~~ 30 months.

This request shall give additional time, and permits (grading, driveway, etc.) can be obtained in phases prior to the zoning permit that work favorably with the builder/owner to decrease the chances of exceeding the construction time frame.

Discussion occurred among Planning Board members about editing the UDO with this recommendation or to give the Zoning Administrator the ability to decide based on individual circumstances.

Zoning Administrator Barnes asked for consideration of this recommendation, therefore removing any arbitrary decision on part of staff. This recommendation will be applied to all permits upon approval.

Zoning Administrator Barnes stated the appeals process is available with the Board of Adjustment.

Member Streightiff asked for clarification that this new time frame differs from previously established by extending at the front end of the permit process to equal a total of 30 months going forward.

Zoning Administrator Barnes agreed.

Member Ryan asked what is the policy of other towns? Zoning Administrator Barnes offered no reply, as he did not research the policies of other towns.

Zoning Administrator Barnes did report that in North Carolina any construction project that is idle/ceases construction for 12 months, the building permit becomes invalid and must be reissued.

Member Blonshine stated his concern is when building materials have been delivered to the construction site and not used in a timely manner; it is unsightly and dangerous. Town Manager Harris replied if construction materials are not in the road, there's no violation.

Member Wells made a motion for the following recommendations to amend the Town's UDO; Member Streightiff seconded the motion. All members agreed.

- Exterior construction shall be completed within ~~18 months~~ 2 years after construction begins.
- All buildings and structures shall be completed within ~~2 years~~ 30 months.

## Amend Nuisance Ordinance

### Permit Required for Non-gas Fire Pits

*Minutes from the Planning Board meeting of November 21, 2023*

Discussion between Zoning Administrator Barnes and Fire Chief Millsaps about additional language for firepits.

***10.2(1). All non-gas firepits shall be required to submit an application to the Town of Seven Devils. Upon receipt of the application the Fire Chief or his designee shall conduct a site inspection to determine if the application meets the requirements of Article 10.2 (2-11). After the issuance of a permit the firepit may be periodically inspected to ensure compliance with said requirements.***

Zoning Administrator Barnes stated this applies to wood burning firepits only, not gas firepits.

Chairperson Jones inquired if gas firepits would require inspection at completion by the Town. Zoning Administrator Barnes replied no, but the propane gas provider does safety inspections.

Chairperson Jones asked about the details of the inspection, it will provide review of build, distance, and size of the firepit. Town Manager Harris agreed.

Member Streightiff asked about existing firepits, if this will apply to those locations. Town Manager Harris stated the requirement cannot be retroactive to previously built firepits and the Town cannot trespass to inspect firepits. Efforts will be made to educate the citizens about firepits and inspections available for safety.

**Member Streightiff made a motion to approve the recommend the language in 10.2.(1); Member Blonshine seconded the motion. All members agreed.**

Town Manager Harris stated Article 10.3 lacks language and a fine for violations during a Fire Ban.

### ***10.3 Violation of \$500 during burn ban.***

Discussion occurred about the methods currently utilized to alert citizens of burn ban including sign at entrance at the Town of Seven Devils, website, subscribe notifications, social media as well as distribution from media outlets such as newspaper and news stations. The current burn ban affects many counties.

Discussion occurred about additional illuminated signage for citizens/tourists.

Member Streightiff asked if the \$500 fine should be higher or increasing due to the dangerous situation.

Town Manager Harris stated the fine

limit cannot exceed \$500. Fines are issued to the owners of a location, not tourists.

**Member Blonshine made a motion to approve and recommend the \$500 Violation fine; Member Wells seconded the motion. All members agreed.**

## Nuisance Ordinance – Increased Fines

### Trash Violations

*Minutes from the Planning Board meeting of November 21, 2023*

The Nuisance Ordinance – Article 6.7 lists the penalties for trash violations and increasing fines for subsequent violations; these penalties/fines are set by NC statute.

There have been several incidences of trash violations, and the owner does not comply with the trash cleanup, preferring the fine be sent for payment; this has been a reoccurring pattern by owners of short term rentals/absentee owners. Town Manager Harris requests the cleanup fee be increased from \$100 to higher for when the police/staff need to perform the cleanup and to deter the pattern and encourage owners to take measures of cleanup and installation of bear proof trash receptacles.

Member Blonshine asked if the \$100 fee increases with each violation. Town Manager Harris replied no, it is a \$100 cleanup fee no matter how many times a violation is issued.

Member Streightiff stated the Planning Board reviewed the increased fee at the June 20, 2023, meeting. Town Manager Harris confirmed this is true, but the recommendation has yet been sent to the Town Council, so it is being reviewed again by the Planning Board tonight.

Member Streightiff inquired what dollar figure is acceptable? At the June Planning Board meeting, a \$300 cleanup fee was discussed. Town Manager Harris will accept whatever recommendation of the Planning Board but asked the increase to be significant as a deterrent.

Member Blonshine inquired about the cost of hiring someone? No reply.

Chairperson Jones inquired about the increasing penalty violations if they are affected. Town Manager Harris explained the penalty list and violations remain the same – written/verbal warning and increasing fines, the request tonight is for the separate cleanup fee of \$100 to be increased.

Member Ryan asked who receives the cleanup fee? Town Manager Harris replied it is deposited to the Town general fund.

Member Wells asked for clarification, is there a tier? Is the cost of the first cleanup fee to be \$100 and subsequent cleanups to be increased to more? Town Manager Harris replied it is whatever the Planning Board decides as a recommendation.

Member Ryan stated the goal should be to penalize, so an owner will install a bear proof trash can.

Chairperson Jones stated the decision the Planning Board needs to make is what the cleanup fee should increase to?

Member Wells suggested increasing the cleanup fee to \$500. Member Streightiff agreed, a \$500 cleanup fee is high and should cause some owners to consider an alternative. Member Ryan agreed, as an owner might install a bear proof trash can. Town Manager Harris would prefer owners to take the steps of installing a bear proof trash can, instead of issuing violations and fees.

**Member Streightiff made a motion to increase the cleanup fee to \$500 and forward this recommendation to the Town Council; Member Wells seconded. All members agreed.**

**Town of Seven Devils  
Thursday, January 11, 2024  
Town Council Special Meeting  
5:30pm**

The Town Council of Seven Devils met for a Special Meeting on Thursday, January 11, 2024 at Town Hall. The purpose of the Special Meeting was to conduct the business of the cancelled Town Council meeting of Tuesday, January 9, 2024.

Attendance included: Mayor Larry Fontaine, Mayor Pro Tem Brad Lambert and Council Members Wayne Bonomo, Bob Bridges and Leigh Sasse.

Also in attendance: Town Manager Johnathan Harris, Jonathan Green – 4 Eggers Law Firm; the minutes were recorded by Town Clerk Hillary Gropp.

**INVOCATION**

Mayor Fontaine gave the Invocation for the Town Council meeting.

**PLEDGE OF ALLEGIANCE**

Council members and citizens recited the Pledge of Allegiance.

**CALL TO ORDER**

Mayor Fontaine called the meeting to order at 5:31pm.

**CONTRACT**

Town Council members reviewed and discussed the Fee Agreement/Contract for Eggers Law Firm as Town Attorney with Jonathan Green or Stacy Eggers IV as representation.

Member Bridges made a motion to approve the Fee Agreement/Contract; Member Bonomo seconded the motion. All members agreed.

**ADOPT AGENDA**

Mayor Pro Tem Lambert made a motion to adopt the agenda; Member Sasse seconded the motion. All members agreed.

**ADOPT MINUTES**

**FY24 Mid-year Budget Review – December 6, 2023**

**Town Council Organization Meeting – December 12, 2023**

Mayor Pro Tem Lambert made a motion to adopt the minutes; Member Bridges seconded motion. All members agreed.

**CITIZENS COMMENTS**

**Mary Ballinger – 526 Buckeye Lane** – Citizen Ballinger, along with Citizen Henry Williams continue to protest the increase water rate tiers and ask for review, specifically the rate for the tier of 4500+ gallons; commented on the improved website and town notifications being sent are helpful, however suggested better citizen engagement improvements, citing examples from Chapel Hill, NC, as well as other details for

response or inquiry; thanked Public Works staff for hard work with road maintenance during winter weather; thanked Police & Fire Departments for their commitment to citizen's safety.

*\*Clerks Note – Citizen Ballinger provided a written letter with entire public comment to Town Clerk Gropp.*

**Stuart Ryan – 184 West Rocky Top** – Thanked Public Works for the great job with road during recent winter conditions; commented about the disconnect for citizens, increase in tax bills and the Town's budget and quoted Bob Bridges comments from September 2022 Town Council meeting about the Town maintaining fiscal conservancy while providing services, Citizen Ryan gave a definition of Fiscal Conservative and stated the Town's budget has increased 90% over the past three (3) years; the Town should reduce government spending or tax cuts; inflation is affecting citizens.

**Tom Bookstaver – 231 Snowcloud Drive** – Encourage citizens to contact the Fire Department if they have concerns about safety during cold weather conditions.

### **OLD BUSINESS**

#### **A. Reschedule Public Hearing – UDO Amendments & Nuisance Ordinance Updates February 13, 2024 at 5:00pm**

Due to newspaper deadlines during the holiday season, the public hearing notice was not published as approved at the prior Town Council meeting and needs to be rescheduled.

Mayor Pro Tem Lambert made a motion to set the Public Hearing on February 13, 2024, at 5:00pm; Member Bonomo seconded the motion. All members agreed.

### **NEW BUSINESS**

#### **A. Resolution 2024-01 – Town Attorney**

Discussion and questions by Council members regarding language in Resolution 2024-01 were addressed by Town Attorney Green.



Resolution

Town of Seven Devils  
North Carolina  
Date: 1/11/2024

**RESOLUTION FOR THE TOWN ATTORNEY TO ACT ON BEHALF OF THE  
TOWN OF SEVEN DEVILS  
Res. No. 2024-01**

**WHEREAS**, The Town of Seven Devils ("Town") is a municipal corporation and body politic of the State of North Carolina; and

**WHEREAS**, pursuant to G.S. §160A-173, the Town appoints an attorney who serves at the Town's discretion as its legal advisor; and

**WHEREAS**, G.S. §160A-12 provides that all powers, functions, rights, privileges, and immunities of the town shall be exercised by the town council, who shall act by Ordinance or Resolution; and

**WHEREAS**, the North Carolina Supreme Court in the Town of Midland v. Harrell concluded that the Town Council may delegate the authority to initiate legal proceedings on behalf of the Town, which it may do by Ordinance or Resolution; and

**WHEREAS**, the authority to file an action on behalf of the Town is jurisdictional in nature and the passing of this Resolution will provide for more efficient operation of the Town and avoid reluctant Defendants from imposing procedural delays and hurdles in the enforcement of Town ordinances and actions which are in the best interests of the Town; and

**WHEREAS**, the Town Council retains the right to redirect the Town Attorney on any legal matters which are being pursued by the Town as the Town Council deems just, wise, and appropriate;

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Seven Devils, as follows:

1. The Town Attorney is authorized to initiate and pursue legal action on behalf of the Town for the enforcement of ordinances, the collection of fines, fees, taxes, and other sums due and owing to the Town, without need of further Resolution or Ordinance to be adopted by the Town Council; and

R2024-01



2. The Town Attorney is authorized to initiate and pursue legal action for the Town on any matter, including but not limited to imminent domain, contractual breaches, declaratory action, and such other matters as the Town Attorney deems advisable and in the best interests of the Town, without need of further Resolution or Ordinance to be adopted by the Town Council; and

3. The Town Attorney is authorized, in his discretion, to retain outside counsel to represent the Town in various litigation matters as deemed appropriate by the Town Attorney without need of further Resolution or Ordinance to be adopted by the Town Council.

Adopted this the 11th day of January, 2024.

  
Larry Fontaine, Mayor

ATTEST:

  
Hillary Gropp, Town Clerk



R2024-01

Member Bonomo made a motion to adopt Resolution 2024-01 as written; Mayor Fontaine seconded the motion. All members agreed – Motion passed with 5 yeas– 0 nay ~CLOSED~

## **B. Water Shortage Response Plan (WSRP)**

Mayor Pro Tem Lambert made a motion to table this item; Member Bonomo seconded the motion. All members agreed. ~Items Tabled~

## **C. Board of Adjustment – Vacant Seat – Appointment – Mark Cuppernull**

Discussion occurred about the vacant seat on the Board of Adjustment due to resignation of John Wells IV – Regular member with term until 12/31/2025. Member Bridges provided a background on Applicant Mark Cuppernull.

Mayor Pro Tem Lambert made a motion to appoint Mark Cuppernull to the Board of Adjustment to fulfill the term of the vacant seat; Member Bonomo seconded the motion. All members agreed. ~CLOSED~

## **ADMINISTRATIVE UPDATE**

Town Manager Harris provided the administrative update:

- *Rebuttal to Citizen Comments – Stu Ryan*, who was no longer present at the meeting; Town Manager Harris stated the Town has received 1.2 million in grant funding that is included in the FY Budget, therefore making the Revenue & Expense appeared inflated; Town Manager Harris encouraged any citizen who is concerned or has questions about the Town's FY Budget to come and speak with him directly for explanations.
- The Lite the Nite celebration had 84 guests.
- The 2<sup>nd</sup> installment of Powell Bill funding of \$19,973.67 has been received; total received is \$36,204.80.
- Three (3) of the Seven Devils Responders are enrolled in EMT training.
- Avery County has been upgraded to Tier 2 economic development county; Watauga County remains a Tier 2 economic development county.
- Subscribe to the Town's website to stay updated with text/email notifications.
- Seven Devils hosted the Mayor's & Manager's lunch on January 8<sup>th</sup>.
- Parks & Recreation meeting scheduled for January 11<sup>th</sup>.
- Planning Board meeting scheduled for January 16<sup>th</sup>.
- The TDA meeting scheduled is for January 23<sup>rd</sup>.
- Board of Adjustment meeting scheduled for January 23<sup>rd</sup>.
- Town Hall will be closed on January 15<sup>th</sup> for Martin Luther King Day.
- Information is available about the proposed increase in insurance rates at NC DOI.

## **COMMITTEE REPORTS**

Board of Adjustment – No meeting

Planning Board – No meeting

Public Works Committee – No meeting

Public Safety Committee – No meeting

Parks & Recreation Committee - No meeting

TDA - No meeting

ABC Board – *ABC Board member Anne Fontaine reports the sales continue to exceed prior YTD sales.*

Police Report

Fire Report – *Mayor Fontaine stated this fire report is exceptional as presented to the Town Council.*

Financial Report

## **COUNCIL COMMENTS**

Council Member Sasse inquired about the status of the new webcam to be installed.

Town Manager Harris reported the pole has arrived and waiting for the webcam to be delivered. The location of the webcam will be on a town road; however, the coordination will be figured out later to determine where power and internet connections are feasible.

Council Member Bridges replied to Citizen Ryan's from earlier in the meeting and he clarified that the comments made in September 2022 were spoken as Citizen Bridges, well before he ran for election and won a seat on Town Council; he stated the Town Council holds budget workshops in the spring and a mid-year budget review and these are open to the public; Bridges went on to state the Town Council creates a budget and their actions are conscientious with spending, therefore being fiscal conservative, as rarely do they spend all funds in the budget ordinance; they do experience the same pressures of inflation in costs.

Mayor Fontaine continued to speak about the budget and the process of obtaining a grant, and when a grant is awarded to the town, it can only be used for the specific purpose as outlined in the grant application, but the funds make the budget looked like it has ballooned; grant funds are not general funds and paid as a reimbursement after the money is spent on a project, not before. Mayor Fontaine also spoke of the value of employees and the retention of great staff and the necessity of pay during inflation with adequate COLA increases.

Council Member Bonomo inquired about updating the town seal, as the current seal is outdated with activities that no longer occur in Seven Devils, such as golf and ski. He also suggested the slogan "Discover Our Positive Altitude" be considered replaced with something new. Mayor Fontaine suggested perhaps a contest for this. The town seals are no longer registered, and recently the casual logo has been used more. Council Members Bridges added there might be financial costs to changing the logo to be considered.

Citizen Ballinger inquired about the LED sign at the Community Center to replace or update it. Discussion occurred among Council members about the projected expense of replacement and the difficulties of using the current LED sign, it is too bright, as well as the light pollution it causes for neighbors. Town Manager Harris stated there are many citizen's complaints about the LED sign. Several Council members were in agreement to get rid of the sign and Council should make a motion. Member Bridges made a motion to turn off the LED sign and remove it; Member Bonomo seconded the motion. All members agreed.

## **ADJOURN**

Member Bonomo made a motion to adjourn; Member Sasse seconded the motion. All members agreed. The meeting was adjourned at 6:25pm.

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Larry Fontaine, Mayor

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Hillary Gropp, Town Clerk



Town of Seven Devils, NC  
Resolution 2024-02  
Approval of Water Shortage Response Plan

WHEREAS, North Carolina General Statute 143-355(l) requires that each local government that provides public water service and each large community water system shall develop and implement water conservation measures to respond to drought or other water shortage conditions as set out in a Water Shortage Response Plan and submitted to the Department for review and approval; and

WHEREAS, as required by the statute and in the interests of sound local planning, a Water Shortage Response Plan for the Town of Seven Devils, NC, has been developed and submitted to the Town Council of Seven Devils for approval; and

WHEREAS, the Town Council of Seven Devils finds that the Water Shortage Response Plan is in accordance with the provisions of North Carolina General Statute 143-355(l) and that it will provide appropriate guidance for the future management of water supplies for the Town of Seven Devils, NC, as well as useful information to the Department of Environment and Natural Resources for the development of a state water supply plan as required by statute;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Seven Devils of the Town of Seven Devils, NC that the Water Shortage Response Plan entitled, Town of Seven Devils, North Carolina, dated June 26, 2023 is hereby approved, and shall be submitted to the Department of Environment and Natural Resources, Division of Water Resources; and

BE IT FURTHER RESOLVED that the Town Council of Seven Devils intends that this plan shall be revised to reflect changes in relevant data and projections at least once every five years or as otherwise requested by the Department, in accordance with the statute and sound planning practice.

This the 13<sup>th</sup> day of February, 2024.

\_\_\_\_\_  
Larry Fontaine, Mayor

ATTEST:

\_\_\_\_\_  
Hillary Gropp, Town Clerk

**Water Shortage Response Plan  
Town of Seven Devils, North Carolina  
June 26, 2023**

The procedures herein are written to reduce potable water demand and supplement existing drinking water supplies whenever existing water supply sources are inadequate to meet current demands for potable water.

### **I. Authorization**

The Seven Devils Town Manager shall enact the following water shortage response provisions whenever the trigger conditions outlined in Section IV are met. In his or her absence, the Water System Operator will assume this role.

Mr. Johnathan Harris  
Seven Devils Town Manager  
Phone: (828) 963-5343  
E-mail:  
townmanager@sevendevils.net

Mr. Kevin Aldridge  
Town of Seven Devils Water System  
Operator  
Phone: (828) 963-5343  
E-mail: 7devilsclerk@charternet.com

### **II. Notification**

The following notification methods will be used to inform water system employees and customers of a water shortage declaration: employee e-mail announcements, notices at municipal buildings, notices in water bills. Required water shortage response measures will be communicated through PSA announcements on local radio and cable stations. Declaration of emergency water restrictions or water rationing will be communicated to all customers by telephone.

### **III. Levels of Response**

Five levels of water shortage response are outlined in the table below. The five levels of water shortage response are: voluntary reductions, mandatory reductions I and II, emergency reductions and water rationing. A detailed description of each response level and corresponding water reduction measures follow below.

Stage	Response	Description
1	Voluntary Reductions	Water users are encouraged to reduce their water use and improve water use efficiency; however, no penalties apply for noncompliance. Water supply conditions indicate a potential for shortage.
2	Mandatory Reductions I	Water users must abide required water use reduction and efficiency measures; penalties apply for noncompliance. Water supply conditions are significantly lower than the seasonal norm and water shortage conditions are expected to persist.
3	Mandatory Reductions II	Same as in Stage 2
4	Emergency Reductions	Water supply conditions are substantially diminished and pose an imminent threat to human health or environmental integrity.
5	Water Rationing	Water supply conditions are substantially diminished and remaining supplies must be allocated to preserve human health and environmental integrity.

In Stage 1, Voluntary Reductions, all water users will be asked to reduce their normal water use by 5%. Customer education and outreach programs will encourage water conservation and efficiency measures including: irrigating landscapes a maximum of one inch per week; preventing water waste, runoff and watering impervious surfaces; watering plants deeply to encourage root growth; washing only full loads in clothes and dishwashers; using spring-loaded nozzles on garden hoses; and identifying and repairing all water leaks.

In Stage 2, Mandatory Reductions I, all customers are expected to reduce their water use by 10% in comparison to their previous month's water bill. In addition to continuing to encourage all voluntary reduction actions, the following restrictions apply: irrigation is limited to a half inch per week between 8PM and 8AM; outdoor use of drinking water for washing impervious surfaces is prohibited; and all testing and training purposes requiring drinking water (e.g. fire protection) will be limited.

In Stage 3, Mandatory Reductions II, customers must continue actions from all previous stages and further reduce water use by 20% compared to their previous month's water bill. All non-essential uses of drinking water are banned and garden and landscape irrigation must be reduced to the minimum amount necessary for survival. Additionally, in Stage 3, a drought surcharge of 1.5 times the normal water rate applies.

In Stage 4, Emergency Reductions, customers must continue all actions from previous stages and further reduce their water use by 25% compared to their previous month's water bill. A ban on all use of drinking water except to protect public health and safety is implemented and drought surcharges increase to 2 times the normal water rate.

The goal of Stage 5, Water Rationing, is to provide drinking water to protect public health (e.g. residences, residential health care facilities and correctional facilities). In Stage 5, all customers are only permitted to use water at the minimum required for public health protection. Firefighting is the only allowable outdoor water use and pickup locations for distributing potable water will be announced according to Seven Devils' Emergency Response Plan. Drought surcharges increase to 5 times the normal water rate.

#### IV. Triggers

The Town of Seven Devils' water source is groundwater. The following measurements of well pumping times and well levels in relationship to pump intake levels trigger entry into corresponding water restriction stages.

Stage	Well Operating Conditions
1	Pumping Time >10 hrs 20% reduction in seasonal normal distance from static water level and pump intake 20% increase pumping time for same output
2	Pumping Time >12 hrs 40% reduction in distance from static water level and pump intake 40% increase pumping time for same output
3	Pumping Time >14 hrs 60% reduction in distance from static water level and pump intake 60% increase pumping time for same output
4	Pumping Time >20 hrs 80% reduction in distance from static water level and pump intake
5	Water level at pump intake elevation

#### Return to Normal

When water shortage conditions have abated and the situation is returning to normal, water conservation measures employed during each phase should be decreased in reverse order of implementation. Permanent measures directed toward long-term monitoring and conservation should be implemented or continued so that the community will be in a better position to prevent shortages and respond to recurring water shortage conditions.

## V. Enforcement

The provisions of the water shortage response plan will be enforced by Town of Seven Devils personnel and local law enforcement. Violators may be reported on the Town's phone line. Citations are assessed according to the following schedule depending on the number of prior violations and current level of water shortage.

<b>Water Shortage Level</b>	<b>First Violation</b>	<b>Second Violation</b>	<b>Third Violation</b>
Voluntary Reductions	N/A	N/A	N/A
Mandatory Reductions (Stages 2 and 3)	Warning	\$250	Discontinuation of Service
Emergency Reductions	\$250	Discontinuation of Service	Discontinuation of Service
Water Rationing	\$500	Discontinuation of Service	Discontinuation of Service

Drought surcharge rates are effective in Stages 3, 4 and 5.

## VI. Public Comment

Customers will have multiple opportunities to comment on the provisions of the water shortage response plan. First, a draft plan will be available at Town Hall for customers to view. A notice will be included in customer water bill notifying them of such. All subsequent revisions to the draft plan will be published at least 30 days prior to an adoption vote by Seven Devils' Town Council.

## VII. Variance Protocols

Applications for water use variance requests are available from the Town Hall. All applications must be submitted to the Town Hall for review by the Town Manager or his or her designee. A decision to approve or deny individual variance requests will be determined within two weeks of submittal after careful consideration of the following criteria: impact on water demand, expected duration, alternative source options, social and economic importance, purpose (i.e. necessary use of drinking water) and the prevention of structural damage.



## VIII. Effectiveness

The effectiveness of the Seven Devils water shortage response plan will be determined by comparing the stated water conservation goals with observed water use reduction data. Other factors to be considered include frequency of plan activation, any problem periods without activation, total number of violation citations, desired reductions attained and evaluation of demand reductions compared to the previous year's seasonal data.

## IX. Revision

The water shortage response plan will be reviewed and revised as needed to adapt to new circumstances affecting water supply and demand, following implementation of emergency restrictions, and at a minimum of every five years in conjunction with the updating of our Local Water Supply Plan. Further, a water shortage response planning work group will review procedures following each emergency or rationing stage to recommend any necessary improvements to the plan to Seven Devils Town Council. The Town of Seven Devils Manager is responsible for initiating all subsequent revisions.

**MISTY D. WATSON, CPA, P.A.  
CERTIFIED PUBLIC ACCOUNTANT  
PO BOX 2122  
BOONE, NORTH CAROLINA 28607  
TELEPHONE (704) 907-5053**

January 24, 2024

To Town Council and Johnathan Harris

Town of Seven Devils  
157 Seven Devils Road  
Seven Devils NC 28604

We are pleased to confirm our understanding of the services we are to provide Town of Seven Devils for the year ended June 30, 2024. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Town of Seven Devils as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Seven Devils' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Seven Devils' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Proportionate Share of Net Pension Liability (Asset) – LGERS
- 3) Schedule of Employer Contributions - LGERS
- 4) Total Pension Liability as a Percentage of Covered Payroll
- 5) Law Enforcement Officers' Special Separation Allowance Schedules of Changes in Total Pension Liability

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Seven Devils' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining and Individual Fund Statements and Schedules
- 2) Statements of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
- 3) Other Schedules

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Seven Devils and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Seven Devils' financial statements. Our report will be addressed to Town Council of Town of Seven Devils. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Seven Devils is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial

institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Seven Devils' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of Town of Seven Devils in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Misty D Watson, CPA, PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to NC LGC or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Misty D Watson, CPA, PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

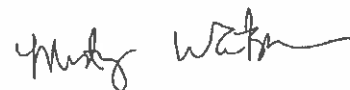
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the NC LGC. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 1, 2024 and to issue our reports no later than October 31, 2024. Misty Watson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$13,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Town of Seven Devils and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Misty D Watson, CPA, PA

RESPONSE:

This letter correctly sets forth the understanding of Town of Seven Devils.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

The	Governing Board Town Council
of	Primary Government Unit Town of Seven Devils
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name Misty D Watson, CPA PA
	Auditor Address PO Box 2122; Boone, NC 28607

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/24	Date Audit Will Be Submitted to LGC 10/31/24
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*Must be within four months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business- type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.
2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. The Auditor shall perform the audit in accordance with *Government Auditing Standards (GAGAS)* if the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period. The auditor shall perform a Single Audit if required by Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F* (Uniform Guidance) or the State Single Audit Implementation Act. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501), it is recommended that the Auditor and Governmental Unit(s) jointly agree, in advance of the execution of this contract, which party is responsible for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512).

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee based upon federal criteria in the Uniform Guidance §200.520(a), and (b) through (e) as it applies to State awards. In addition to the federal criteria in the Uniform Guidance, audits must have been submitted timely to the LGC. If in the reporting year, or in either of the two previous years, the unit reported a Financial Performance Indicator of Concern that the audit was late, then



the report was not submitted timely for State low-risk auditee status. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within four months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Financial statement preparation assistance shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:

- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
- b) the status of the prior year audit findings;
- c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
- d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

## FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will not be approved.

Financial statements were prepared by: ☒ Auditor ☐ Governmental Unit ☐ Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:

Title and Unit / Company:

Email Address:

Johnathan Harris

Town manager of Town of Seven Devils

policechief@sevendevils.net

OR Not Applicable ☐ (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

<b>Primary Government Unit</b>	Town of Seven Devils
Audit Fee (financial and compliance if applicable)	\$ 10,500
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 3,000
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 13,500</b>

<b>Discretely Presented Component Unit</b>	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$</b>

**SIGNATURE PAGE****AUDIT FIRM**

Audit Firm*	
Misty D Watson, CPA PA	
Authorized Firm Representative (typed or printed)* Misty Watson	Signature*
Date* 01/24/24	Email Address* misty@mistywatsoncpa.com

**GOVERNMENTAL UNIT**

Governmental Unit*	
Town of Seven Devils	
Date Governing Board Approved Audit Contract* (Enter date in box to right)	
Mayor/Chairperson (typed or printed)* Larry Fontaine	Signature*
Date	Email Address* larry.fontaine@sevendevelops.net

Chair of Audit Committee (typed or printed, or "NA") NA	Signature
Date	Email Address

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by This Transaction:	\$ 13,500
Primary Governmental Unit Finance Officer* (typed or printed) Helga Sappington	Signature*
Date of Pre-Audit Certificate*	Email Address* townfinance@sevendevelops.net

**SIGNATURE PAGE – DPCU**  
(complete only if applicable)

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU*	
N/A	
Date DPCU Governing Board Approved Audit Contract* (Enter date in box to right)	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all  
required signatures prior to submission.

**PRINT**



2023 UNPAID TAXES		
NAME	2023 BALANCE DUE	BALANCE ON PRIOR YEARS
	AS OF 2.8.2024	
5 B LAND HOLDINGS, LLC	\$ 333.22	
ARNOLD, BEN -TRUSTEE	\$ 96.59	
ATKINSON, TAMAR	\$ 249.19	
ATKINSON, TAMAR	\$ 249.19	
ATKINSON, TAMAR	\$ 249.19	
BARNES, SUSAN	\$ 1,432.36	
BELL & ODOM LLC	\$ 99.00	
CASALINO, DINA	\$ 231.80	
CLEVON WOODS ASSOC LLC	\$ 1,492.73	
CLEVON WOODS ASSOC LLC	\$ 415.80	
CLEVON WOODS ASSOC LLC	\$ 251.61	
CLEVON WOODS ASSOC LLC	\$ 159.36	
CORLESS, GABRIELA AND ISABELA	\$ 54.57	
DANIELS, PRESTON & ET AL	\$ 222.14	YES
DBR HOLDINGS INC	\$ 156.47	
DUNLAP, JOHN C	\$ 58.92	YES
EFFIRD, MERRILL	\$ 70.50	YES
FOGLEMAN, CLIFTON AND CAROLYN	\$ 2,100.72	YES
FOPPIANO, CHARLES	\$ 75.82	
GAFFNEY TODD, ELLEN	\$ 141.95	
GRANT, WILLIAM JAMES	\$ 2,187.65	
HALL, STAN & ROBIN	\$ 45.86	
HAMILTON, CHERYL	\$ 96.10	YES
HARMAN, DAVID & JOANN	\$ 222.14	
HEIDENREICH, JAMES AND LOUISE	\$ 314.87	
HIGHAM, FRANCIS	\$ 785.23	
ICENHOUR, STEPHEN	\$ 54.57	YES
KNOWLES, KEITH & DEBORAH	\$ 658.22	
LE, PETER AND THUHUONG	\$ 38.16	
LINDSEY, ELIZABETH	\$ 9.66	YES
MACGREGOR, JAMES F	\$ 29.95	
MARICH HOLDINGS LLC	\$ 826.26	YES
MENDOZA, BRIAN & DAWN	\$ 29.85	
MERLA-RAMOS, MARY	\$ 75.82	
MILLER, THOMAS & VIRGINIA	\$ 193.17	
MOGAHED, YASMIN	\$ 2,295.34	
NAVITAS CREDIT CORP	\$ 22.37	
NC INVESTING PARTNERS, INC	\$ 19.32	YES
NC INVESTING PARTNERS, INC	\$ 105.76	YES
NC INVESTING PARTNERS, INC	\$ 62.29	YES
NEW WORLD VISION OF THE AMERICAS	\$ 193.17	YES
OSOGWIN, MICHAEL AND JENNIFER	\$ 100.17	
PALMER, JESSE AND JESSICA	\$ 115.91	
PALMER, JESSE AND JESSICA	\$ 78.23	

PALMER, JESSE AND JESSICA	\$	77.75	
PALMER, JESSE AND JESSICA	\$	68.57	
PALMER, JESSE AND JESSICA	\$	73.89	
PALMER, JESSE AND JESSICA	\$	104.31	
PARKER, DIANE MC GREGOR	\$	193.17	YES
PARNELL, TAMARA	\$	864.44	
PARNELL, TAMARA	\$	277.20	YES
RIVERA, DANIEL AND IBETH OCHOA	\$	193.17	YES
RUE, JAMES S	\$	1,458.56	
SEVEN DEVILS LLC	\$	222.14	YES
SEVEN DEVILS LLC	\$	72.92	YES
SEVEN DEVILS LLC	\$	56.99	YES
SEVEN DEVILS LLC	\$	72.92	YES
SEVEN DEVILS LLC	\$	75.82	YES
SEVEN DEVILS LLC	\$	93.68	YES
SEVEN DEVILS LLC	\$	94.17	YES
SEVEN DEVILS LLC	\$	97.07	YES
SEVEN DEVILS LLC	\$	102.38	YES
SEVEN DEVILS LLC	\$	103.34	YES
SEVEN DEVILS LLC	\$	56.50	YES
SEVEN DEVILS LLC	\$	90.31	YES
SHAMP, JORDAN AND MINDY	\$	762.05	
STEWART, EDWIN & DONNA	\$	741.74	
VESTPOCKET INVESTMENTS LLC	\$	665.47	YES
VESTPOCKET INVESTMENTS LLC	\$	159.85	YES
WABASHA LEASING LLC	\$	19.49	
WHELAN, TERENCE	\$	1,083.78	
WILKINSON	\$	579.99	
	\$	25,162.87	

**§ 105-369. Advertisement of tax liens on real property for failure to pay taxes.**

(a) Report of Unpaid Taxes That Are Liens on Real Property. - In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February, and a municipal tax collector's report is due the second Monday in February. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens. For purposes of this section, district taxes collected by county tax collectors shall be regarded as county taxes and district taxes collected by municipal tax collectors shall be regarded as municipal taxes.

(b) Repealed by Session Laws 1983 (Regular Session, 1984), c. 1013.

(b1) Notice to Owner. - After the governing body orders the tax collector to advertise the tax liens, the tax collector must send a notice to the record owner of each affected parcel of property, as determined as of the date the taxes became delinquent. The notice must be sent to the owner's last known address by first-class mail at least 30 days before the date the advertisement is to be published. The notice must state the principal amount of unpaid taxes that are a lien on the parcel to be advertised and inform the owner that the name of the record owner as of the date the taxes became delinquent will appear in a newspaper advertisement of delinquent taxes if the taxes are not paid before the publication date. Failure to mail the notice required by this section to the correct record owner does not affect the validity of the tax lien or of any foreclosure action.

(c) Time and Contents of Advertisement. - A tax collector's failure to comply with this subsection does not affect the validity of the taxes or tax liens. The county tax collector shall advertise county tax liens by posting a notice of the liens at the county courthouse and by publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit. The municipal tax collector shall advertise municipal tax liens by posting a notice of the liens at the city or town hall and by publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit. Advertisements of tax liens shall be made during the period March 1 through June 30. The costs of newspaper advertising shall be paid by the taxing unit. If the taxes of two or more taxing units are collected by the same tax collector, the tax liens of each unit shall be advertised separately unless, under the provisions of a special act or contractual agreement between the taxing units, joint advertisement is permitted.

The posted notice and newspaper advertisement shall set forth the following information:

- (1) Repealed by Session Laws 2006-106, s. 2, effective for taxes imposed for taxable years beginning on or after July 1, 2006.
- (1a) The name of the record owner as of the date the taxes became delinquent for each parcel on which the taxing unit has a lien for unpaid taxes, in alphabetical order.
- (1b) After the information required by subdivision (1a) of this subsection for each parcel, a brief description of each parcel of land to which a lien has attached and a statement of the principal amount of the taxes constituting a lien against the parcel.
- (2) A statement that the amounts advertised will be increased by interest and costs and that the omission of interest and costs from the amounts advertised will not constitute waiver of the taxing unit's claim for those items.
- (3) In the event the list of tax liens has been divided for purposes of advertisement in more than one newspaper, a statement of the names of all newspapers in which advertisements will appear and the dates on which they will be published.
- (4) A statement that the taxing unit may foreclose the tax liens and sell the real property subject to the liens in satisfaction of its claim for taxes.

(d) Costs. - Each parcel of real property advertised pursuant to this section shall be assessed an advertising fee to cover the actual cost of the advertisement. Actual advertising costs per parcel shall be determined by the tax collector on any reasonable basis. Advertising costs assessed pursuant to this subsection are taxes.

(e) Payments during Advertising Period. - At any time during the advertisement period, any parcel may be withdrawn from the list by payment of the taxes plus interest that has accrued to the time of payment and a proportionate part of the advertising fee to be determined by the tax collector. Thereafter, the tax collector shall delete that parcel from any subsequent advertisement, but the tax collector is not liable for failure to make the deletion.

(f) Listing and Advertising in Wrong Name. - No tax lien is void because the real property to which the lien attached was listed or advertised in the name of a person other than the person in whose name the property should have been listed for taxation if the property was in other respects correctly described on the abstract or in the advertisement.

(g) Wrongful Advertisement. - Any tax collector or deputy tax collector who willfully advertises any tax lien knowing that the property is not subject to taxation or that the taxes advertised have been paid is guilty of a Class 3 misdemeanor, and shall be required to pay the injured party all damages sustained in consequence. (1939, c. 310, s. 1715; 1955, c. 993; 1971, c. 806, s. 1; 1983, c. 808, s. 1; 1983 (Reg. Sess., 1984), c. 1013; 1993, c. 539, s. 725; 1994, Ex. Sess., c. 24, s. 14(c); 1999-439, s. 1; 2000-140, s. 73; 2006-106, s. 2.)

## ADMIN UPDATE for January 2024

- All State and Federal tax reporting has been completed and submitted.
- TR 2 property tax State reporting has been completed.
- The second reminder for unpaid property taxes has been sent out.
- The electronic sign has been removed from the Community Center.
- I want to thank Public Works for their hard work keeping the roads clear during the winter weather.
- Summer events are being booked now. Be on the lookout for the Summer Rack Card coming soon.
- We will continue to have an extra police officer on the weekends through the end of the month. Thank you, SD TDA.
- To stay up to date on Town news and weather, subscribe to email and text notifications on the Town website.
- Planning Board meeting scheduled for February 20<sup>th</sup> at 5:30 pm.
- TDA meeting scheduled for February 27<sup>th</sup> at 9:00 am.
- Town Hall will be closed February 19, 2024
- Voting location for primary elections:  
     Avery County citizens – Banner Elk, NC Town Hall  
     Watauga County citizens – Foscoe Christian Church

# Subscribe to Receive Email & / or Texts Alerts from Seven Devils

Opt in for alerts you want to receive from the following categories:

- Events
- News & Announcements
- Town Meetings
- Water Outages
- Weather Emergencies

## **How to Subscribe:**

1. Click "Subscribe" on Website Homepage ([www.sevendevilsnc.gov](http://www.sevendevilsnc.gov)) in the top right corner **or** go to [www.sevendevilsnc.gov/portal](http://www.sevendevilsnc.gov/portal)
2. Click an alert you are interested in receiving. You will then be prompted to set up an account.
3. Set up an account.
4. Select categories you want to receive alerts for and how whether through text or email or both.

☒ **Subscribe**

If at any time you would like to change your selected Alerts just log back in and adjust your selections.

These alerts are different than these Event Emails.

# TOWN HALL CLOSED

Monday – February 19, 2024



Non-Emergency Police #828-963-6760

For Emergency – Dial 911

Town of Seven Devils  
Board of Adjustment Meeting  
Tuesday, January 23, 2024  
5:30pm

The Seven Devils Board of Adjustment met on Tuesday, January 23, 2024, at Town Hall. Attendance included regular members – Faye Brock, Barbara Hurlbrink, Quinn Morris, Mark Cuppernull, Stuart Ryan and James West-Alternate & Dave Matney-Alternate.

Staff attendance included Zoning Administrator Eddie Barnes, Town Manager Johnathan Harris, Town Attorney Four Eggers; Town Clerk Hillary Gropp recorded the minutes.

**CALL TO ORDER**

Zoning Administrator Barnes called the meeting to order at 5:30pm.

**OATH**

Town Clerk Gropp administered the oath to new/reappointment members: Barbara Hurlbrink, Quinn Morris, Mark Cuppernull, Dave Matney & James West.

The regular members took a seat at the boardroom table.

**ROLL CALL**

Faye Brock, Quinn Morris, Bobbye Hurlbrink, Mark Cuppernull, Stuart Ryan, James West, Dave Matney stated their name for Roll Call. A quorum was met.

**ELECTION OF CHAIRPERSON**

Zoning Administrator Barnes asked for nominations for Chairperson.

Member Hurlbrink nominated Member Morris; Member Brock seconded the nomination. All members agreed. Quinn Morris was selected as Chairperson. The gavel was turned over for the remainder of the meeting.

**ELECTION OF VICE CHAIRPERSON**

Chair Morris asked for nominations for Vice Chairperson.

Member Brock nominated Member Ryan; Member Hurlbrink seconded the nomination.

All members agreed. Stuart Ryan was selected as Vice Chairperson.

**ADOPT AGENDA**

Member Brock made a motion to adopt the agenda; Member Cuppernull seconded the motion. All members agreed via roll call.

**OLD BUSINESS**

**A. Approve minutes – Board of Adjustment meeting - July 25, 2023**

Member Ryan made a motion to approve the minutes; Member Hurlbrink seconded the motion. All members agreed via roll call.



## NEW BUSINESS

### A. Application for Appeal

#### Article 17—Figure 1—Application for Appeal Page 1

#### Application for Appeal to the Town of Seven Devils Board of Adjustment

Town of Seven Devils  
157 Seven Devils Road  
Seven Devils, NC 28604  
Phone: (828) 963-5343

#### Description of Property

Location of Property: 603 THORN CLIFF DR  
Size of Property \_\_\_\_\_ County \_\_\_\_\_ PIN# 1868-95-5200-000  
Current Zoning District \_\_\_\_\_  
Current General Use of Property \_\_\_\_\_

#### Applicant Information

Name: Dan Middleton  
Title: 8344 Lake Providence Dr.  
Matthews NC 28104  
Address: \_\_\_\_\_

Phone # (s): 704-993-8335 CEL

E-mail: torquemaster944@yahoo.com

#### Property Owner Information

Name: Dan Middleton  
Title: 8344 Lake Providence Dr.  
Matthews NC 28104  
Address: \_\_\_\_\_

Phone # (s): 704-993-8335 CEL

E-mail: \_\_\_\_\_

In order for this application to be complete, the applicant must submit the following:

- Two (2) copies of this completed form (both pages), typed or filled out in black ink.
- Two (2) copies of the scaled site plan for the property in question.
- Two (2) copies of current zoning map with location of property indicated.
- Two (2) copies of any additional information the applicant intends to present at the Evidentiary Hearing.
- A list of names and addresses of the owners of property within 100 feet of the property in question.
- Personal or Certified Check in the amount determined by the current Fee Schedule for each application for an appeal to cover the necessary administrative costs.

To be placed on the agenda, completed applications, fees, and all accompanying materials must be presented no less than thirty (30) calendar days before the next scheduled meeting of the Board of Adjustment.

Article 17—Figure 1—Application for Appeal Page 2

To the Town of Seven Devils Board of Adjustment:

I, Dan Middleton hereby appeal to the Board of Adjustment from the following adverse decision by an agent of the Town of Seven Devils.

Who rendered the decision? EDDIE BARNE

Briefly describe what the decision prevents you from doing? I CUT DOWN A DISEASED TREE AND WAS UNAWARE OF THE NECESSARY PERMIT

Date of the decision: 11-19-23

Date you received the decision: 12-7-2023

How do you think the ordinance or guidelines should be interpreted?

I WAS UNAWARE OF THE RECENT CHANGE IN POLICY  
(I AM A 30 YEAR RESIDENT)

What section(s) of the ordinance or guidelines support your interpretation?

Why do you think your interpretation is correct? ONE TREE WAS CUT BY A UTILITY.

Why do you think that the agent of the Town's interpretation is wrong? THE FINE IS EXCESSIVE

Other comments/information that you would like to have considered: PLEASE SEE  
EDDIE BARNE FOR THE EMAIL THAT I SENT REGARDING THIS

I certify that the information presented in this application and attachments is accurate to the best of my knowledge, information, and belief.

  
Signature of Applicant

12-8-23

Date

Amount Paid \$300.00

Received by

Eddie Barner

Date: 12-8-23

### Open Evidentiary Hearing

Member Cuppernull made a motion to open the evidentiary hearing; Member Brock seconded the motion. All members agreed.

### Opening Statement

Chair Morris stated the purpose of the evidentiary hearing is for an appeal to a staff decision of Zoning Administrator Barnes by Dan Middleton - 603 Thorncliff Drive.

Town Attorney Eggers asked the permission of Chair Morris if it would be helpful for his assistance as there are several new members on the Board of Adjustment.

Chair Morris agreed.

Town Attorney Eggers clarified that his assistance is not as a member of the Board of Adjustment, is without any vote on the matter, and to not overstep his role, but as town attorney to help direct the evidentiary hearing procedurally.

Chair Morris agreed.

Town Attorney Eggers informed the Board of Adjustment members of the three (3) reasons for an evidentiary hearing that could come before them for decision and includes: Administrative Appeal, Special Use Permit and Variance.

Town Attorney Eggers provided additional information to Board of Adjustment members.

The purpose of this evidentiary hearing is the Appeal of the decision of Zoning Administrator Barnes. A quasi-judicial proceeding, much like a court proceeding, is one in which one's individual rights are being determined. Only persons who can demonstrate that they will be affected by the outcome of the decision are allowed to participate as parties in the proceeding.

All persons who speak and participate, including any witnesses that will be called, will be placed under oath. The burden of proof is upon the Applicant.

As this proceeding for an Administrative Appeal, Zoning Administrator Barnes will present his evidence of decision first, then the Applicant will present evidence in support of the request. Anyone else who has expressed a desire to be a party, and the Board recognizes as a party, will be allowed to present evidence, as well as ask questions of all parties/witnessed in the proceeding. After all evidence is presented, the Board will discuss the evidence in the context of the ordinance standards, make findings of fact, draw conclusions, then make a decision. Town Attorney Eggers stated prior to the beginning of deliberations, he will provide the standards to apply. The final decision by the Board of Adjustment will be one of three (3) decisions: AFFIRM, REVERSE or MODIFY the decision of Zoning Administrator Barnes.

Chair Morris asked for clarification about holding an evidentiary hearing open to allow for additional evidence, should that be needed. Town Attorney Eggers stated the preferred method is to base the decision on the evidence given within the hearing, not to hold it open.

The Board's decision must be made within 30 days of the close of the hearing and must be made in writing within 45 days of the hearing.

Town Attorney Eggers continued with the following opening statement:

Ladies and gentlemen, a quasi-judicial proceeding is being held today on a matter of appeal by Applicant, Dan Middleton – 603 Thorncliff Drive as an Administrative Appeal of the Zoning Administrator under Zoning Ordinance for the Town of Seven Devils.

Town Attorney Eggers asked the following questions of Board of Adjustment members:

- Are there any Board members who feel that they cannot sit as an impartial decision-maker in today's proceeding or any party who objects to any Board member hearing this matter?  
**None, no Board member replied.**
- Are there any Board members who have received any information concerning this application beyond the information which is a public record? If so, please indicate what information you have received so that it can become part of the record for today.  
**None, no Board member replied.**
- Are there any individuals who wish to Intervene as a Party to this action? To intervene as a party, such an individual must show special damages related to the application beyond those concerns of the community as a whole.  
**None, no reply.**

### **Determination of Witnesses**

Zoning Administrator Barnes read a list of parties identified by staff as “Parties with Standing” and sent notice of the evidentiary proceeding by US Mail on January 10, 2024.

None of these citizens are in attendance at tonight’s proceeding.

Town Attorney Eggers identified Zoning Administrator Barnes and Applicant Dan Middleton as Witnesses.

### **Witness Oath**

Town Clerk Gropp administered the Witness Oath to Eddie Barnes and Dan Middleton.

### **Presentation of Violation – Eddie Barnes, Zoning Administrator**

- Zoning Administrator Barnes was notified on November 20, 2023, by Police Officer Petty of zoning violation of cutting trees without a permit.
- The police report of incident occurred at 603 Thorncliff Drive.
- Upon inspection of the property, Zoning Administrator Barnes discovered two (2) trees that had recently been cut, and several others that had been cut sometime earlier. The violation issued is for only the 2 trees, not any other trees.
- Zoning Administrator Barnes sent a letter to Applicant Middleton on November 29, 2023, about the violation.
- Zoning Administrator Barnes received an email from Applicant Middleton, acknowledging receipt of the violation letter. A phone conversation occurred, and Applicant Middleton agreed he did cut a tree, not two, but stated a tree appeared to have been cut by a utility provider.
- Zoning Administrator Barnes reviewed the property again, and it was undetermined who cut each tree; therefore, he removed one (1) penalty, reducing the amount from \$2,000 to \$1,000 fine for the zoning violation.
- Zoning Administrator Barnes has provided additional evidence to the Board of Adjustment members not included in the agenda packet. This includes Officer Petty’s police report, photos of the scene, Shenkman’s letter and email from Applicant Middleton.
- Zoning Administrator Barnes has talked with the adjoining property owner, David Shenkman, who filed the police report. Shenkman stated that no permission was granted to cut trees on his property, and he is upset this tree cutting occurred.
- Upon review of tree permits, it is confirmed that “no tree permit” has been issued, as outlined in the Tree Ordinance, and required for trees that six (6) inches or greater at breast height.
- Zoning Administrator Barnes notified Applicant Middleton of the \$1,000 fine and the right to appeal the zoning decision. Applicant Middleton stated he would appeal, as he thinks the fine is excessive and he was unaware of the tree permit process.
- Upon receipt of the Application for Appeal, Zoning Administrator Barnes notified the “Parties with Standing” and posted a sign on the property on January 10, 2023.
- The Town’s Tree Ordinance – Tree Protection, Section 10 – Fines has been included to the Board of Adjustment members.

Town Attorney Eggers asked Applicant Middleton if he had any questions for Zoning Administrator Barnes. Applicant Middleton replied, **NO**.

Town Attorney Eggers asked the Board of Adjustment members if they had any questions for Zoning Administrator Barnes.

Chair Morris asked where the \$1,000 fine is specified in the Tree Ordinance?

Zoning Administrator Barnes replied that it is in the Town's Annual Budget Ordinance, and this is posted on the Town's website. The fine is presented within the Annual Budget Ordinance therefore allowing it to be changed/increased by the Town Council, without the need for a public hearing for a UDO changes/updates.

Chair Morris requested a copy of the Town's Budget Ordinance reflecting the \$1000 fine to be included as part of the record for the evidentiary hearing.

Town Manager Harris obtained the requested record and provided it to Chair Morris.

Member Ryan asked if there had been any changes to the Tree Ordinance?

Zoning Administrator Barnes replied of no changes since adoption of the Tree Ordinance, other than the fine has been increased from \$500 to \$1,000 as listed in the Town's budget.

Member Ryan asked about the \$300 fee for the Appeal Application, has it been changed recently? Zoning Administrator Barnes confirmed \$300 is accurate and he is unaware of any recent changes to this fee.

Member Ryan asked how Zoning Administrator Barnes verified the width of the tree?

Barnes reported that a tape measure was used, however only the stumps could be measured. Ryan asked if the other tree was cut by a utility provider. Barnes stated it was plausible that occurred, but he did not know for sure.

Member Hurlbrink asked about how citizens would know of the tree permit process?

Zoning Administrator Barnes stated that it is part of the Town's Unified Development Ordinance (UDO). The Town is a Tree City USA, and it is the citizen's duty to find out the process. Hurlbrink asked if a notification is sent out to citizens. Barnes stated a public hearing is conducted when the Town's UDO was developed or is amended.

Member Ryan asked if Zoning Administrator Barnes viewed the stump or the tree?

Barnes replied he viewed the stump. There were remnants of a tree, but he did not know if it was the tree that was cut down. Ryan asked what was the justification for increasing the tree fine from \$500 to \$1,000? Barnes replied that was a Town Council decision.

Town Attorney Eggers asked Applicant Middleton if he had any questions for Zoning Administrator Barnes. Applicant Middleton replied, **NO**.

Town Attorney Eggers asked Zoning Administrator Barnes if he had any more evidence to present. Zoning Administrator Barnes replied, **NO**.

### **Presentation of Appeal – Dan Middleton, Applicant**

- Applicant Middleton thanked the Board of Adjustment members for their time.
- Applicant Middleton gave a history of ownership with his family for the past 30 years. After the death of his father, he has spent the past year working to keep up the property and is at the location often.
- Applicant Middleton stated he has rarely seen the adjoining property owner, David Shenkman at his home; usually nobody is there.
- Applicant Middleton noticed a tree leaning towards Shenkman's home and thought it was hazardous, and some tree limbs appeared to be dead. He cut the tree.
- Applicant Middleton was unaware of the Town's Tree Ordinance or permit process.
- Applicant Middleton agreed the adjoining property owner, David Shenkman approached him upon cutting the tree, does not dispute the tree is on Shenkman's property. Middleton said he apologized to Shenkman, but thought it was a good deed. Middleton said they had cordial conversation afterwards, believing all was settled and good between them as neighbors.
- Applicant Middleton said he was surprised an incident report had been filed with the police department when he was notified by Zoning Administrator Barnes.
- Applicant Middleton admits he crossed the boundaries and after conversations with Zoning Administrator Barnes thought the \$1,000 fine to be excessive and asks the amount to be reduced.

Town Attorney Eggers asked Zoning Administrator Barnes if he had any questions for Applicant Middleton. Barnes replied, **NO**.

Town Attorney Eggers asked if the Board of Adjustment members had any questions for Applicant Middleton.

Chair Morris asked for clarification, does Applicant Middleton dispute any of the facts as presented. Middleton replied, **NO**.

Chair Morris asked if Applicant Middleton disputes the interpretation of the Tree Ordinance, Middleton replied, **NO**.

Applicant Middleton stated he disagrees with the \$1000 fine.

### **Closing Statement – Eddie Barnes, Zoning Administrator**

Zoning Administrator Barnes stated his interaction with Applicant Middleton has been cordial. There is nothing more to add.

### **Closing Statement – Dan Middleton, Applicant – DECLINED**

Town Attorney Eggers asked the Board of Adjustment members if anyone had further evidentiary questions.

Member Cuppernull asked if there is evidence of the tree being dead/diseased?

Applicant Middleton stated the leaning tree stump, but nothing else. Middleton continued that neighbor Shenkman is nice, but he is never there at his home. Middleton stated he comes up often to his property, and thought he was doing a good deed for a neighbor, and admittedly, it improves his view.

Middleton did not think there was a problem afterwards with neighbor Shenkman and admits to being ignorant of the Town's Tree Ordinance.

Town Attorney Eggers directed Chair Morris at this point to close the evidentiary hearing and consider all the evidence presented.

The Board of Adjustment members will conduct open deliberations to conclude one of the following: Affirm, Modify or Reverse the decision of Zoning Administrator Barnes according to the requirements of the Tree Ordinance.

The burden of proof is on the Applicant.

### **Close Evidentiary Hearing**

Chair Morris clarified with Town Attorney Eggers the Town's Budget Ordinance was properly submitted into evidence for consideration. Town Attorney Eggers agreed.

Chair Morris has for clarification about the judicial role of the Board of Adjustment with consideration of facts, as well as discretionary considerations.

Town Attorney Eggers provided guidance to the Board of Adjustment members they will consider facts as applied to the Town's Tree Ordinance with evidence submitted.

However, discretionary decisions, such as reducing the fine, are under the authority of the Town Council as they set the fines, not the Board of Adjustment.

The Board of Adjustment decision is to be impartial, without sympathy, not influenced by the consequences of how the decision will affect either party, the Applicant, or the Town.

Chair Morris closed the Evidentiary Hearing.

### **Deliberations**

Chair Morris opened Deliberations for the Board of Adjustment members.

Member Hurlbrink asked when the Town's Tree Ordinance was passed? And when the fine was increased? Chair Morris and Member Ryan replied in the year 2014 and the fine is listed in the Town's current Budget Ordinance but was increased about 2 years ago.

Discussion among Board of Adjustment members concluded that the Applicant admitted to cutting the tree; the findings of facts are correct, the appeal process has been followed correctly, the Town's Tree Ordinance language is clear. Chair Morris stated Zoning Administrator Barnes' decision should be upheld and any reduction in the fine is the decision of the Town Council.

**Member Cuppernull made a motion to AFFIRM the violation issued by Zoning Administrator Barnes and the \$1,000 fine; Member Ryan seconded the motion.**

### **Roll Call:**

**Faye Brock – Yea   Barbara Hurlbrink – Yea   Quinn Morris – Yea**

**Mark Cuppernull – Yea   Stuart Ryan – Yea**

**Motion passed – 5 yeas - 0 nays**

Town Attorney Eggers stated that an order of the decision will be prepared with Zoning Administrator Barnes and certified and mailed to the Applicant, Dan Middleton.

**Close Evidentiary Hearing**

Member Brock made a motion to Close the Evidentiary Hearing; Member Hurlbrink seconded the motion. All members agreed.

**ADJOURN** – The Board of Adjustment meeting adjourned at 6:25pm.

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Quinn Morris, Chairperson

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Hillary Gropp, Town Clerk

*\*Clerk's Note – Support documents/evidence to be attached with the minutes.*



**Town of Seven Devils  
Parks and Recreation Committee  
Minutes - Regular Session  
January 11, 2024**

The Town of Seven Devils Parks and Recreation Committee met at 9:00 AM in Town Hall on January 11, 2024. Members present were: Marino Fernandez, Freddie Blonshine, Sarah Brendle, Faye Brock and Ed Beck. Also in attendance were Johnathan Harris, Town Manager and Jewel McKinney, Parks and Recreation Director. Theresa Lindgren, Joe Alfonso, Kay Lambert and Rebecca Ryan were absent.

Town Manager Johnathan Harris asked for nominations for Committee Chairman. Marino Fernandez was nominated for Chair and Ed Beck was nominated for Co-Chair. Both were unanimously approved.

Town Manager Johnathan Harris asked for nominations for Secretary. Freddie Blonshine was nominated and unanimously approved.

Freddie Blonshine moved to approve the Agenda, and Ed Beck seconded. The motion was approved.

Marino Fernandez moved to approve the minutes of the November 16, 2023 meeting and Ed Beck seconded. The motion was approved.

**OLD BUSINESS**

- A. **PARTF - Grant for the Park at Seven Devils** - The City is preparing for bids to go out for construction of the Park at Seven Devils. All projects should be completed within three years. The total of the grant is \$500,000 and is a 50/50 match.
- B. **Lite the Night 2023 Update** - This event was very successful with 86 participants.
- C. **Tee-Shirt Update** - Joe Alfonso is working with Jewel McKinney on pricing the shirts. The TDA has approved funds to start this project. Joe will be here in March with a presentation.
- D. **Lecture Series** - The Committee approved starting a lecture series with a Professor from Appalachian State. Marino will contact him to determine a date. Monday, Wednesday or Friday were the available days.

**NEW BUSINESS**

- A. **Arbor Day Celebration - April 26th** - April 26, 2024 is the date selected for the celebration. There was discussion on the success rate of planting the trees that are given away. The Committee suggested getting information on pricing for larger trees.
- B. **Summer 2024** -
  - 1. Music on the Lawn - The TDA has approved funding for six concerts this season. Jewel McKinney asked for suggestions for additional bands. There will be food trucks available.
  - 2. Bear Decorating Contest - The Committee decided to hold the event in the Park at Seven Devils this year. The Committee will consider having Junior and Adult categories. Jewel McKinney will present the theme for this year at the March meeting.
  - 3. Yard of the Month - This event will continue.
  - 4. Farmers Market - There was mixed success at this event. The Committee decided to try one more year to make it successful.
  - 5. Dog Costume Contest - The Committee decided to hold this event prior to lunch at the Independence Day celebration. The date will be announced.
  - 6. Independence Day Celebration - This is an extremely successful event and will continue next year.
  - 7. Ranger Workshops - There will be four workshops, one per month May through September.
  - 8. Group Hikes - Bob Bridges will continue to lead these hikes. There will be four for the summer season.
  - 9. Group Walks - It was suggested to add some off-site walks next year. Ed Beck will lead these walks, one per month.
  - 10. Summer Book Club - This event is extremely successful and will continue.
  - 11. Pickleball - Freddie Blonshine will coordinate Tuesday/Thursday Pickleball, and the time will change to 10:00 to 12:00. Marino Fernandez will coordinate Wednesday less competitive Pickleball, and Lee Metzger will coordinate Monday lessons. Pickleball has been extremely successful.
  - 12. Moonlight Canoe Trip - This is an extremely successful event and will continue. Bob Bridges will lead this event.
  - 13. Art Classes - This event is successful and will continue.
  - 14. Yoga - These classes were well attended and will continue. Chair Yoga will be added.

15. Exercise for Mature Ladies - This extremely popular event will continue.
16. CPR Lunch and Learn - This class is always full. There will be a class offered for winter residents. We have an on-site Instructor now, Matt Millsaps, our Fire Chief.
17. Blood Drive -The Town will hold an on-site Blood Drive in July or August.
18. New Ideas – It was suggested that the Town sponsor a Cookie Exchange in December with gift donations for the children at Crossnore School.

#### **CITIZEN COMMENTS**

Bob Bridges reminded the Committee to keep the Art Visionary subcommittee active. Rebecca Ryan is the Chair of that subcommittee.

#### **MEMBER COMMENTS**

Freddie Blonshine thanked Rebecca Ryan for all of her hard work on the Charcuterie Classes, and also to thank Stu Ryan for the donation of his hand-crafted Charcuterie Boards for door prizes.

The next meeting will be February 15, 2024.

Faye Brock volunteered to be the Parks and Recreation representative to The Park at Seven Devils Visionary Committee.

Faye Brock moved to adjourn the meeting at 10:25 and Ed Beck seconded. The meeting was adjourned.

Submitted by:

Freddie Blonshine  
Parks and Recreation Committee Secretary

**Town of Seven Devils  
Tourism Development Authority Meeting  
January 23, 2024**

The Town of Seven Devils Tourism Development Authority met for an organizational meeting on Tuesday, January 23, 2024, at Town Hall. Chair Anne Fontaine, Member Rick Blonshine, Member Leigh Sasse and Member Alejandra Fernandez attended in person. Town Manager Johnathan Harris, Finance Officer Helga Sappington, Parks & Recreation Director Jewel McKinney were present.

**Call to Order**

Town Manager Johnathan Harris called the meeting to order at 9:00 am.

**Nomination of Chair**

Anne Fontaine was nominated Chair. She accepted her nomination. Richard Blonshine was nominated Vice Chair. He accepted his nomination.

**Adopt Agenda and Approve Minutes**

Chair Anne Fontaine added a new business item "Traffic Control/ Wrecker Service" to the agenda. A motion to approve the minutes from the November 28, 2023, meeting was made by Member Rick Blonshine and seconded by Member Leigh Sasse; all approved. The motion passed unanimously.

**Old Business**

- Town Manager Johnathan Harris updated the TDA members on the location for the additional Town Webcam. Installation will start when the weather permits.
- Town Manager Johnathan Harris and Parks & Recreation Director Jewel McKinney updated the TDA Members on the PARTF Grant for the Park at Seven Devils. Bid packages are being prepared by the Town engineer. Playground and Dog Park construction will start when the weather permits.
- There was a discussion about the need of additional funding for off-duty Police Officer's during the winter holiday season. The contracted off-duty Police Officer's would continue to help direct traffic to support tourism safety during peak hours throughout the winter holiday season. The TDA Members will revisit additional funding request once the original funding request of (\$15,000.00) is exhausted.
- Recreation Director Jewel McKinney updated the TDA Members on the positive feedback of the 2023 Lite the Nite. She suggested for the TDA to purchase tables and tablecloths to avoid the rental cost in the future.
- The TDA Members revisited the discussion about having an artist do a rendering of Seven Devils Town Hall for prints. Parks & Recreation Director Jewel McKinney will reach out to local artists to get an estimate.
- The TDA Members revisited the discussion about a funding request from the Parks and Recreation Committee for Seven Devils T-Shirts. The T-Shirts would be sold at the Music on the Lawn concerts and other town events to promote tourism in the Town of Seven Devils. Parks & Recreation Director Jewel McKinney is waiting for T-Shirt samples.

## **New Business**

- There was a discussion about the need for Traffic Control/ Wrecker Service during heavy snow. Town Manager Johnathan Harris informed the TDA Members that there was an issue with people wrecking and abandoning their cars blocking the road. The issue was caused by tourists not having the right cars/ equipment/ knowledge to drive in heavy snow. It caused the road to be shut down for hours and days at some locations. DOT was unable to plow, and people were stuck along the roadside. He was unable to get a wrecker service from the area to move cars. He stressed the need for a contract with a wrecker service and a fenced in lot close by to store the cars to keep the roads open for emergencies. The TDA Members agreed to fund it since the issue is caused by tourism in The Town of Seven Devils. Town Manager Johnathan Harris will reach out to local wrecker companies to get an estimate.

## **Email Approvals:**

- Blowing Rock Chamber Visitor Map (\$600.00)
- Avery Chamber Visitor Guide (\$600.00)
- Blowing Rock Chamber Visitor Guide (\$350.00)

## **Financial Statement**

Member Rick Blonshine made a motion to approve the financial statements; Member Alejandra Fernandez; all approved. Motion carried.

## **Citizen Comments**

Wayne Bonomo expressed concerns about the planned Dog Park regarding aggressive dogs and vaccinations.

Larry Fontaine suggested for the Town to prepare better for possible emergency situations. Last weekend the DOT wasn't prepared for the snow. That resulted in the closure of several roads in the Town of Seven Devils. The Community Center sheltered approximately 45 people while roads were closed. There was also a discussion about salting the town roads and the TDA covering the extra cost to purchase salt. There was a suggestion to communicate more with the rental companies to prepare their renters for bad road conditions.

## **Board Comments**

Member Leigh Sasse thanked the employees for their efforts during winter conditions in the Town of Seven Devils.

Chair Anne Fontaine suggested a new survey to focus on new projects as The Park at Seven Devils project will be completed by the end of three years.

## **Adjourn**

At 9:55 am, Member Leigh Sasse made a motion to adjourn; Member Alejandra Fernandez seconded; all approved. Motion carried.

## High Country ABC Board Meeting Minutes

December 20, 2023 at 5:00 pm ABC Store

The High Country ABC Board (Board) held its monthly meeting on Wednesday, December 20, 2023 at 5:00 pm. Board Chair Robin Dunn; Board Member Anne Fontaine; Board Member Winston Ammann; Alternate Board Member Rob Corn; Alternate Board Member Leigh Sasse; Alternate Board Member David Miller and General Manager Bonnie Betz were present.

In advance of the meeting, Board Chair Robin Dunn read the following conflict of interest statement: "In accordance with 18B-201, it is the duty of every Board Member to avoid both conflicts of interest and appearances of conflicts. Does any Board Member have any conflicts of interests or appearances of conflicts with matters coming before the Board today?" Hearing none, the meeting commenced.

Upon a motion duly made by Anne Fontaine and seconded by Winston Ammann, it was voted to approve the December 20, 2023 agenda. Upon a motion duly made by Anne Fontaine and seconded by Winston Ammann, it was voted to approve the minutes of the November 16, 2023 Board meeting.

The General Manager reported that total sales for the month of November were \$403,274 which was up \$19,854 over last November sales of \$383,420. Retail sales were \$329,503 again up \$17,428 over last November sales of \$312,075. Mixed beverage sales were \$73,771 up \$2,426 over last year sales of \$71,345.

The General Manager reported that the available balance in the business checking account at Mountain Community Bank was \$511,919. The available balance in the Mountain Community Bank money market account was \$102,898. The First National Bank checking account has a remaining balance of \$27,058.

The General Manager announced to the Board that she had received the report Profit Percent to Sales for Fiscal Year Ended June30, 2023 and our

store was number 11 in the State at 13.91% percent out of 442 stores. In year 2022, we were 28<sup>th</sup> and in year 2021, we were 19<sup>th</sup>.

The General Manager informed the Board that she noticed in the last few months the water bills were unusually higher by \$100. She contacted Carolina Water to see if there was a possible leak. They confirmed that there was a leak, but it was a drip that would be difficult to find but would continue to get worse. The problem is very frustrating because it is a very small leak but is wasting 4,000 gallons of water a month. They recommended finding a plumber to see if it was more cost effective to put a new line in from the meter to the building or to try to find the leak. The General Manager contacted Randall Forbes and he stated that it would be about \$5,000 to 7,000 to dig a new line where the asphalt had been previously dug and using new pex pipe that would have lifetime warranty but the fittings would not. He would not do the asphalt work, just the gravel. We would have to hire someone else do the asphalt in the Spring. The other option would be to start with the process of elimination, beginning at the top with the main line and dig up everything until we find the leak. David Miller said he would contact Mr. Forbes for further conversation and email the Board with the response. He would also contact Danny Clark, with whom he has also done business, for a second opinion. This will also need to be addressed with the property manager since they are now stating that they own the back concrete pad and also if there is digging to be done in the back lot which will affect the other tenants. They will also need to coordinate this with their plans of stripping the pavement. The General Manger will be contacting Carolina Water to confirm where the boundary line is for the ABC store's responsibility and what their responsibility is for the leaks since it is an office complex.

#### Old Business:

The General Manager stated that the audit presentations to the three towns went well. She addressed a few questions regarding the Ominbus Bill that would potentially allow sales of liquor on Sunday and remaining open on certain holidays. She followed up with Mr. Bridges, of the Seven Devil's Town Council regarding his questions which he had submitted in advance of the audit. Overall, all towns appeared to be pleased with the clean audit and how the ABC store is being run and continues to grow.

### New Business:

The General Manager reminded the Board that the ABC store will be closed on Monday, December 25th (Christmas Day) and Monday, January 1st (New Year's Day).

The General Manager will be distributing the second quarter distribution checks to the three towns by the end of the week.

The property manager, Kerri Blevins, replied back with an email and stated that she had confirmation that they do own the back concrete pad. If we still want to enclose the area, they would like us to submit a sketch of the proposed enclosure and they would determine a rental rate for this area. The General Manager requested a copy of this confirmation so that she had records for her file and also to show the Board. Ms. Blevins said that she would request this from the owner but as of yet, the ABC store has not received it. The General Manager is going to the Records Office at the County courthouse to see if there is any information that can be obtained there.

There were no citizens in attendance.

The next scheduled board meeting will be on Thursday, January 18, 2024 at 5:00 pm.

Winston Ammann made a motion to adjourn the Board meeting. It was seconded by Anne Fontaine and approved by all in attendance.

Robin Dunn, Board Chair

Anne Fontaine, Board Member

Winston Ammann, Board Member

Date approved

# Activity Log Event Summary (Totals)

## SEVEN DEVILS PUBLIC SAFETY

(01/01/2024 - 01/31/2024)

911 Hang-up call	1	Alarm Activation	2
Assist Emergency Medical Services	1	Assist Fire Department	2
Assist Maintenance Department	1	Assist Motorist	1
Assist Other Department	5	Bank Deposit Escort	2
Business Check	315	Call in Maintenance	3
Damage to property	2	Direct Traffic	4
Escort Subject	1	Escort Vehicles	1
Fire Department	6	Item(s) found	1
Medical	5	Motor Vehicle Accident	4
Noise Complaint	1	Open Door	1
Ordinance Violation	4	Other	6
Patrol	112	Property Retrieval	1
Remove Debris from Roadway	1	Residence Check	6
Suspicious Activity	1	Vehicle Parked in Roadway.	4
Vehicle Stop	1		

**Total Number Of Events: 495**





## **SEVEN DEVILS FIRE DEPARTMENT**

**1356 SEVEN DEVILS RD  
SEVEN DEVILS, NC 28604  
FIRE CHIEF MATTHEW MILLSAPS**

January 2024

For the month of January, we were highly active. We had twenty-two members combined for one hundred and seventy-six hours of training. We also responded to fourteen calls. The calls included six medical calls, two motor vehicle accidents, three assist police department with road closures, one gas alarm, one lift assistance, and one tree in roadway.

If you have any questions or concerns, please feel free to contact me at [matthew.millsaps@sevendevisnc.gov](mailto:matthew.millsaps@sevendevisnc.gov)

Fire Chief

Matthew Millsaps

**MONTHLY FINANCE REPORT**  
**JANUARY 2024 - 58.33%**

**AGENDA ITEM** 14) K.

	Budget	Actual		%
	Total	Previous	YTD	
<b>Section 1. General Fund</b>				
Anticipated Revenues by Category				
Ad Valorem Taxes	1,127,412.00	897,667.31	897,667.31	80%
State Share Revenue	163,783.00	82,382.65	82,382.65	50%
ABC Distribution	180,000.00	97,000.00	97,000.00	54%
Powell Bill Allocation	33,000.00	36,204.80	36,204.80	110%
Permits and Fees	7,000.00	5,956.00	5,956.00	85%
Sales Tax	215,000.00	101,856.04	101,856.04	47%
Misc Revs, Govt Grants, Sale of Assets	164,020.00	95,976.75	95,976.75	59%
Capital Reserve Fund/FB	338,548.00	-	-	0%
Occupancy Tax	395,000.00	200,052.35	200,052.35	51%
<b>Total</b>	<b>2,623,763.00</b>	<b>1,517,095.90</b>	<b>1,517,095.90</b>	<b>58%</b>
Authorized Expenditures by Department				
Governing Board	43,160.00	28,675.74	28,675.74	66%
Administrative	403,995.00	251,853.26	251,853.26	62%
Public Safety	821,215.00	383,244.27	383,244.27	47%
Fire Protection	76,013.00	26,921.24	26,921.24	35%
Zoning	30,540.00	14,284.42	14,284.42	47%
Parks & Rec	201,658.00	37,189.19	37,189.19	18%
Public Works	637,182.00	222,128.04	222,128.04	35%
Powell Bill	15,000.00	5,295.00	5,295.00	35%
Tourism Development Authority Transfer	395,000.00	200,052.35	200,052.35	51%
<b>Total</b>	<b>2,623,763.00</b>	<b>1,169,643.51</b>	<b>1,169,643.51</b>	<b>45%</b>

**MONTHLY FINANCE REPORT  
JANUARY 2024 - 58.33%**

	Budget	Actual		%
	Total	Previous	YTD	
<b>Section 2. Enterprise Fund</b>				
Anticipated Revenues by Category				
Water Operating Revenues	276,000.00	150,407.64	150,407.64	54%
Water Taps and Connections	6,000.00	6,000.00	6,000.00	100%
Non Operating Revenues	100.00	125.00	125.00	125%
Capital Reserve for Capital Outlay	-	-	-	
Grant Project Ordinance (ARP)	700,000.00	-	-	0%
<b>Total</b>	<b>982,100.00</b>	<b>156,532.64</b>	<b>156,532.64</b>	<b>16%</b>
Authorized Expenditures by Department				
Water-Operating	236,705.00	112,280.53	112,280.53	47%
Non Operating	32,483.00	15,735.78	15,735.78	48%
Capital Outlay	-	-	-	
Capitap Reserve	12,912.00	-	-	0%
Grant Project Ordinance (ARP)	700,000.00	-	-	0%
<b>Total</b>	<b>982,100.00</b>	<b>128,016.31</b>	<b>128,016.31</b>	<b>13%</b>