

Highlands Newspaper

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Thurs., Jan. 8, 2026

There is more than one kind of 'tax'

For tax purposes, Macon County tracks personal property, business property and motor vehicles

By Kim Lewicki

Besides appraisers traversing Macon County in preparation for the scheduled Jan. 1, 2027 real estate reappraisal, MC

Tax Appraiser Abby Braswell said property owners need to be aware of the assessment of personal and business property, as well as motor vehicle taxes.

Businesses are required to list their business's personal property. This includes copiers, computers, signs, machinery, fur-

• See TAX page 4

Flu prompts visitor limits at Mission hospitals

Due to the high rate of influenza in the Western North Carolina region, starting today all Mission Health hospitals and affiliates will be temporarily limiting visitation to two visitors per patient, and only those age 13 and older will be permitted to visit at this time in order to protect our most vulnerable patients. Exceptions to the restriction will be considered in cases such as end-of-life or pediatric patients.

This precaution is being implemented at all Mission Health hospitals including Mission Hospital in Asheville, CarePartners in Asheville, Mission Hospital McDowell in Marion, Transylvania Regional

• See FLU page 5

3-day fire rings in 2026



Submitted

At 11:53 p.m., Dec. 31, Highlands Fire and Rescue responded to a "natural debris fire" on private land on Wilson Gap Road. The fire burned for three days, re-igniting several times. HF&R was aided by Cullasaja F&R, Rabun County Station 2, Sky Valley/Scaly Mtn. FD, Franklin FD, Cashiers FD and Cowee FD. It took millions of gallons of water to finally extinguish the fire Jan. 2.



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2025 Year-in-Review

Severe weather, court rulings on STRs, elections, resignations, two swatting incidents, new businesses coming and more

By Kim Lewicki

Highlands may be a "small town" but news runs the gamut like any other municipality big or small.

Crime, weather events, fires, Town Board decisions and court rulings all make up Highlands "news."

January

- NC SB 382 may eliminate STR amortization
- Audit verifies the town is doing well financially
- MC Tax Appraiser says Fraudulent property deed transfers are a real thing
- Highlands first 2025 snow storm brings 5 inches and frigid temps

February

• See Year-in-Review page 8

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• THE PLATEAU'S POSITION •

• MAYOR ON DUTY •

The 'state of the town'

During the holidays, I reflected on where our town of Highlands has been and what lies ahead for it. Let me share some general observations about the "State of the Town."

First, we have seen a lot of changes in Highlands this past year, some of which will continue to be works in progress. Specifically, there are several building projects that, for some, are unsettling. I hear it a lot: this or that project just is not proper or does not fit the Highlands look. This may be so, but I look back over the last 25 years I have been here and remember that mantra directed toward many projects that are now part of the community. OK, the Alamo building Main and 3rd may be the exception, but saving the Bird Barn just was not possible. For new residents, the Bird Barn was a wooden barn-like building where Four 465 Bistro is now on Main Street.

Second, we will see the conclusion of several infrastructure projects in 2026, while others will continue. The Dog Mountain Water Project ends early in the year. The in-



**Highlands Mayor
Patrick Taylor**

clusive playground project will begin at the start of the year and be open by early June. As for ongoing projects, the remaining phases of the Mirror Lake Dredging Project will begin this year and will continue well into 2027. Also on the project schedule are the upgrade of the main sewer line on Franklin Road and a fourth electric circuit to the business district, both projects will wrap up later this year.

There will be continuing work on several private projects, like the new hotel at the old Bank of America property and the new Our Lady of the Mountains Catholic Church. The renovation of Wolfgang's into the Town Hall Restaurant should finish early this year.

I am pulling for the green light to begin construction of a Boys and Girls Club building at the Highlands Recreation Center. Having the Boys and Girls Club in operation in Highlands will be a momentous change for the community.

Highlands is in a strategic position to embrace the future. Several things drive my optimistic vision of what lies ahead for the community. We have a strong infrastructure system that the residents have invested in for decades. Fortunately for Highlands, unlike many WNC communities, we have sustainable water, sewer, electric, and road systems. For example, Cashiers will face millions of dollars in investment to meet expanding water and sewer needs.

With the emergence of AI applications, fiber optic access for everyone is essential. In recent years, there have been investments in building internet systems that make working remotely for our visitors and residents easy. The town built a fiber system, as well as private providers. The notion of a broadband desert does not exist in Highlands. Folks have multiple options to connect to anywhere in the world.

I was recently talking with my good friend and Realtor, Pat Gleeson, about the future of the real estate market in Highlands. I was saying that I sensed we still have a hot market, but I was also worrying about a sudden downturn. Pat told me that while a downturn is always a possibility, he views the Highlands housing market as inherently stable against sudden market crashes. He went on to say housing in our community has a strong, long-lasting foundation where people

• See **MAYOR** page 4

• SNAPSHOT •

'Veteran of the Game'



Photo submitted by family

Uncle of Kim Lewicki, 100-year-old, Corporal Rufus McClure was honored as the "Veteran of the Game" at the Jacksonville Jaguars vs. Tennessee Titans game Sunday, Jan. 4. He was drafted into the U.S. Army during World War II and volunteered as a paratrooper, serving with the 82nd Airborne Division in Europe, including support of the liberation of the Wöbbelin concentration camp. His military honors include the American Theater Service Medal, European-African-Middle Eastern Campaign Medal with Bronze Service Star, Good Conduct Medal, and the World War II Victory Medal. As an Academic Dean he taught English at The Bolles School in Jacksonville, FL for 55 years.

• WEATHER •

Thu, 8-Jan	Fri, 9-Jan	Sat, 10-Jan	Sun, 11-Jan
55°F 45°F	54°F 50°F	60°F 33°F	41°F 20°F
Cloudy	Cloudy	Periods of rain and a t-storm	Cooler; breezy in the p.m.
RealFeel® High: 55° Low: 37°	RealFeel® High: 54° Low: 50°	RealFeel® High: 56° Low: 48°	RealFeel® High: 35° Low: 17°

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There is a 500-word limit. We reserve the right to reject or edit letters-to-the-editor. No anonymous letters will be accepted. Views expressed are not necessarily those of Highlands Newspaper.

Obituary Policy

Obituaries are \$8 per column inch.

\$10 per photo.

Payable prior to publication.



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New Year, New Home!



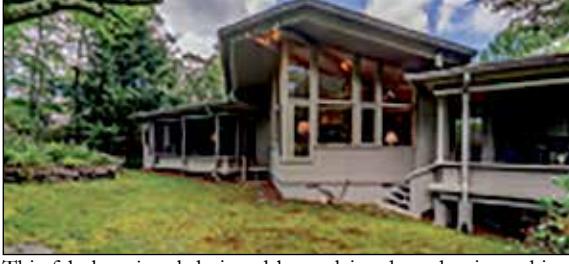
Prepare to be captivated by sweeping, unobstructed views of iconic Whiteside Mountain from this stunning Highlands Falls CC residence, a home so remarkable it has been featured twice in Architectural Digest. Wormy chestnut accents, open floor plan, screened porch with grilling station and Whiteside Mountain in full view! A spacious lower level with fireplace for guests' privacy plus a whole house generator! Offered for \$2,999,000



Perched above Highland's famed 4,118 feet – this craftsman-style elegant mountain gated residence is newly roofed, with an open concept floor plan, spacious rooms, bonus area, a double-sided fireplace, and gorgeous sunsets from the spacious deck. Just a 5-minute drive to Main Street and offered for \$2,400,000



Nestled within the gates of Wildcat Cliffs CC but part of Wildcat Ridge Estates, this new construction estate home by Campagna Homes has all the latest in luxury concepts – elevator, 2 great rooms and a luxurious primary bath ensuite. Club membership is not mandatory. Offered for \$3,500,000



This fabulous jewel designed by acclaimed modernist architect Jim Fox on the golf course of prestigious Wildcat Cliffs CC has as a focal point, a huge double-sided stone fireplace! Lots of natural light and windows add to the ambiance. Offered furnished at a bargain price of \$1,450,000.

We both wish you a New Year filled with joy and good health!

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want to invest in this wonderful mountain community.

Pat is correct, people do want to invest in our town because Highlands stands for consistency, stability, and sustained value. In some respects, Highlands is a retreat investment community for many seeking to securely preserve part of their wealth.

With that retreat property investment model comes responsibility. It starts with keeping a stable governing structure in which deliberate planning, fiscal responsibility, and consistent rules and ordinances stay in place. Ironically, the resolution of the Huff vs Highlands lawsuit reflects this consistency. Yes, we had parties disagreeing over STRs, but those differences were ad-

• See **MAYOR** page 11

...TAX continued from page 1

niture, fixtures, office equipment, leased equipment, leasehold improvements, farm equipment, billboards, and more.

Personal property includes aircraft, watercraft, engines for watercraft, manufactured homes located on property owned by others, unregistered campers, travel trailers, fifth wheels and motor vehicles, permanent multi-year tagged vehicles, household rental property, and more.

The Macon County tax office has enlisted the help of CTSI auditors which is sending letters about business personal property to business owners.

"Macon County is now auditing business personal property with CTSI, a vendor that audits business personal property for county tax offices," said Braswell. "This is not a scam and business owners will receive a legitimate letter requesting information about your listing," Braswell said such audits help taxpayers understand how to list property correctly.

"Many taxpayers and tax preparers do not understand how to list business personal property for the county's personal property listing. CTSI helps the taxpayer and the tax office list the property correctly and to make sure we are not over taxing or under taxing," Braswell said.

The MC tax office relies on businesses to report their assets correctly and in the correct year since the tax office doesn't have the records to see if a business is doing it correctly. Personal property and business personal property is assessed each year. Listing forms were sent out at the end of December and are due back by January 31, 2026.

For more information, contact Jenny Deal at 828-349-2144.

Motor Vehicle taxes.

Macon County registers between 3,000 and 4,000 motor vehicles per month, as evidenced by registration notices citizens receive in the mail.

"Our office is always working three months ahead," said Braswell. "For instance, renewals for March are being looked at now and will soon be sent out."

...SPIRITUALLY continued from page 10

this year? What would that mean for me, my family and those around me whom I love?

If you will do these things, I am certain that the Lord Jesus Christ will reveal Himself to you. No one knows you better. No one loves you more. He died on the Cross for your sins so that you might live with Him forever.

It is unequivocally certain that Jesus

While the state issues the renewals and gives the initial values, Braswell said it is the taxpayers' responsibility to look at the information and contact the tax office if they think it is incorrect.

"If there is an error, the county tax office will correct the value in a database so that the tax can be paid immediately," she said.

If people realize something is incorrect regarding their vehicle registration after paying the tax, they can go to the MC Tax Office so the information can be corrected and money refunded.

Since the refund can take 4 to 6 weeks to process, Braswell said it's best for taxpayers to look at the motor vehicle registration form and have information corrected before paying the tax.

Braswell said motor vehicles are considered personal property which is valued each year.

NC is a 100% fair market value state that uses the sales comparison approach. The State maintains a database of all sales.

"People need to understand that motor vehicles don't always depreciate. It may depend on the model you have and whether it is in high demand because the value is a reflection of the 100% fair market value as of January 1," she said.

If there aren't enough sales of a particular vehicle, then the state and tax office have other resources to determine the fair market value.

"It is the responsibility of the taxpayer to check the renewal to make sure everything is correct. If the taxpayer thinks the value is incorrect, they need to contact the tax office to have someone review the value. They also need to make sure the address and the district that is on the renewal is correct," said Braswell.

And finally, Braswell says payments need to be mailed to Raleigh, not to the MC Tax Office or the NC tag office.

The address is NC Division of Motor Vehicles, PO Box 29620, Raleigh, NC, 27626.

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Christ will return to the earth one day. It may be this year. It may be later. But He is coming!

How deeply I encourage you to consider this certainty and to make whatever changes are necessary in your life to prepare for it.

Thank you for giving me a few minutes of your time to share these thoughts..

•HS SPORTS RECAP•

Highlanders dominate the court in New Year sweep; swim team gains ground

The Highlands Highlanders kicked off the new year and the second semester with a statement on Friday night, securing a clean sweep in a triple-header against the Rosman Tigers. Alongside a strong showing from the swim team in Asheville, the Highlanders have set a high bar for the winter sports season.

JV Boys Set Defensive Tone

The evening began with a defensive masterclass by the JV Boys basketball team, who dismantled Rosman in a 54-11 victory. The Highlanders bolted out to a 19-6 lead in the first quarter and never looked back, stifling the Tigers' offense to just five points over the remaining three quarters. In a rare feat of defensive perfection, Highlands held Rosman scoreless for the entire fourth quarter.

Sophomore Sam Conner turned in a career-defining performance, leading all scorers with 21 points, while adding 11 rebounds and 6 assists. Support came from Jonathan Carpenter (12 points), Weston Sel-lars (10), Jake Smith (5), and Nate Wright (4).

Lady Highlanders Cruise to Victory

The momentum continued as the Varsity Girls powered past the Lady Tigers with a 55-21 win. Charlotte Westendorf anchored the offense with 17 points and 8 rebounds. The Highlands defense was equally aggressive, led by Hunter Conner, who tallied 7 points, 9 rebounds, and a staggering 6 steals.

...FLU continued from page 1

Hospital in Brevard, Blue Ridge Regional Hospital in Spruce Pine, Angel Medical Center in Franklin and Highlands-Cashiers Hospital in Highlands.

There has been an increase in reported influenza-like illnesses throughout North Carolina. According to the North Carolina Public Health Division, the influenza-like illness activity in the state has reached more than six percent, and local transmission has increased. Visitor restrictions will remain in place until reported flu-like activity decreases.

We understand these restrictions may pose a hardship for some, but our utmost concern is for the health and safety of all our patients and our entire community, and we implement restrictions only when absolutely necessary.

We are also urging community mem-



Brett Lamb
Highlands School
Athletic Director

Other key contributors included Jordyn Borino with 14 points, Taylor Hays with 7 points, and AE Woods with 6. Aubree Brooks and Miley Zagal-Damian added two points each to round out the scoring.

Varsity Boys Complete the Sweep

The Varsity Boys capped the night with a well-balanced 56-39 win, showcasing the depth of their roster. Jayvon Alverado and Bryan Juarquin shared the scoring lead with 10 points apiece, while Paolao McRae added 9.

The Highlanders' interior presence was felt through Aiden Crook-Jenkins and Chase Kenter, who scored 8 points each, and Isaiah Vilardo, who posted a team-high 9 rebounds to go along with his 7 points. Jack Sumner contributed 4 points to the final tally.

Swim Results and Looking Ahead

While the basketball teams were defending home court, the Highlands Swim Team traveled to Asheville for a meet hosted by Owen High School. The girls' team secured a 9th place finish, while the boys earned 7th place.

Coming Up:

- Thursday: Middle School teams travel to Towns County; HS JV Boys host Robbinsville (5 PM).
- Friday: HS Varsity Girls host Blue Ridge (6 PM).

bers who become ill with symptoms of the flu to stay home and maintain helpful respiratory etiquette such as covering a cough or sneeze and handwashing. If symptoms worsen, please seek medical care. If you need help deciding if you or a loved one should go to the ER or visit an urgent care or walk-in clinic such as Mission My Care Now, we do offer a free Consult-A-Nurse line at 844-706-8773. This is a free service to help understand symptoms and learn about treatment options.

People who have not yet received the influenza vaccine are urged to do so. All Mission Health hospitals offer hand sanitizing stations at our hospital entrances and throughout the buildings. Your efforts are appreciated in helping keep our patients, team members and visitors safe.



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• OBITUARY •

Evelyn Marie Wood Hall

Evelyn Marie Wood Hall, age 95, passed from this life to her heavenly home on January 5, 2026.

Evelyn was born and raised in Miami, FL, the older daughter of James Bernard Wood and Clara Chamness Wood. She attended Andrew Jackson High School where she formed numerous lifelong friendships, including husband Bill, with whom she celebrated her 77th Anniversary earlier this year. Together they raised four children. A stay-at-home mom, she nonetheless devoted countless hours in service to her church and community. After Bill's retirement in 1983, they moved to Highlands where she created libraries at The Bascom and at Community Bible Church, she administered the Horse Cove Road Association, she volunteered at the Eckerd Center, the Hudson Library, the Highlands Playhouse, and the Food Pantry, and more. She lived to serve others.

Evelyn was a devoted and loving wife, mother, grandmother, and great-grandmother.

She purposed in her heart to treasure the family she and Bill established and she was blessed to be able to nurture so many



generations with her wisdom and love.

Evelyn is survived by her husband Milton Johnny (Bill) Hall; her children John Richard Hall (Susan), Timothy Mark Hall (Nancy), Daniel Bruce Hall (Angela), and Lisa Marie Hall (Allan); her grandchildren Andrew Hall, Angela Bailey (Stacey), Jenny Hall, Tyler Hall (Gabby), Amy McCartney (Matt), Daniel J Hall (Hanna), Joseph Hall (Heidi), and Bonnie Sanders (Chris); and her sister, Delores Rogers. She also leaves behind 10 great-grandchildren, all of whom were a source of joy and pride in her life.

We will celebrate Evelyn's life on Saturday, January 10 at 2 PM at Highlands United Methodist Church with Rev. Dr. Randy Lucas officiating. The family will receive friends at a reception following the service. She will be buried at the Horse Cove Cemetery at a future date.

In lieu of flowers, please consider a gift to Highlands United Methodist Church, 315 Main Street, Highlands, NC 28747.

A more detailed biography is available at www.bryantgrantfuneralhome.com. Online condolences can be left there as well.

• INVESTING AT 4,118 FT •

Why smart money is still heading to Highlands: Your 2026 Real Estate outlook

If you've been watching the stock market lately - and let's be honest, what Highlands homeowner hasn't? - you might be wondering what those green numbers mean for our little mountain paradise. Well, grab your favorite mug of something warm because the news is better than finding a parking spot downtown on a Saturday in October.

Let's talk numbers, but I promise to keep it more interesting than your last HOA meeting. Our 2025 market wrapped up with 191 home sales, down from 233 the previous year. Now, before you start panicking like a Floridian seeing their first black ice, let me tell you why this is actually good news. Remember 2021? We had 360 sales that year, and frankly, it felt like musical chairs at a kid's birthday party - lots of movement, plenty of chaos, and someone always ended up disappointed.

The market has found its sweet spot, like that perfect temperature when you don't need heat or air conditioning (c'mon that's the real reason people love it here!). Our average sale price held rock steady at \$1.68 million in 2025, virtually unchanged from 2024. That's stability, folks - the kind that makes your financial advisor sleep better at night. And here's the kicker: homes are selling faster! The average days on market dropped from 138 to 118 days. That's three weeks less of keeping your house "show-ready," which means three fewer weeks of hiding your collection of vintage golf clubs in the garage every time someone wants a tour.

The seasonal patterns remain as predictable as tourists asking for directions to Dry Falls. October continues to reign supreme as our busiest month for closings, with August and September close behind. It's when the leaves show off, the weather's perfect, and buyers suddenly remember why they fell in love with these mountains in the first place. This past October saw 32 closings - not shabby for a market that some doom-and-gloomers thought was cooling faster than a forgotten cup of coffee.

Now, about that stock market connection. With the S&P 500 showing strength and portfolios looking healthier than they have in



Tricia Cox, Broker-in-Charge
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years, our cash buyers (and let's face it, that's most of our market) are feeling confident. When Wall Street smiles, Highlands benefits. We're not talking about folks who need to check mortgage rates; we're talking about people who view a Highlands home as the ultimate portfolio diversifier. It's an asset you can actually enjoy, unlike that stock certificate gathering dust in your safe.

Looking ahead to 2026, here's what my crystal ball shows (disclaimer: crystal ball manufactured on Wall Street, not Main Street).

With strong market fundamentals and continued economic growth, expect steady demand from buyers seeking quality over quantity. The days of bidding wars over every cottage with a creek view are behind us, but that's healthy. Today's buyers are selective, informed, and ready to pay fair value for the right property.

The slight dip in our sale-to-list ratio - from 96% in 2022 to 94.5% in 2025 - tells me buyers have regained a little negotiating power. But sellers, don't despair! This just means pricing correctly from the start, not testing the market with "aspirational" prices that would make even a Silicon Valley executive blush.

For 2026, I'm betting on stability with a side of selective growth. Interest rates matter less here than in Anywhere, USA, but consumer confidence matters enormously. With corporate earnings strong and the wealth effect in full swing, our little town remains the perfect landing spot for those seeking beauty, tranquility, and a place where their biggest worry is whether to play Highlands Country Club or Old Edwards Club today.

So whether you're buying, selling, or just watching from the sidelines with popcorn, remember: Highlands isn't just a market, it's a lifestyle investment. And that, my friends, never goes out of style.

• *Tricia Cox is Broker in Charge of the Berkshire Hathaway HomeServices Meadows Mountain Realty office in Cashiers. 828-526-1717 or tricia@bhhsmmr.com*

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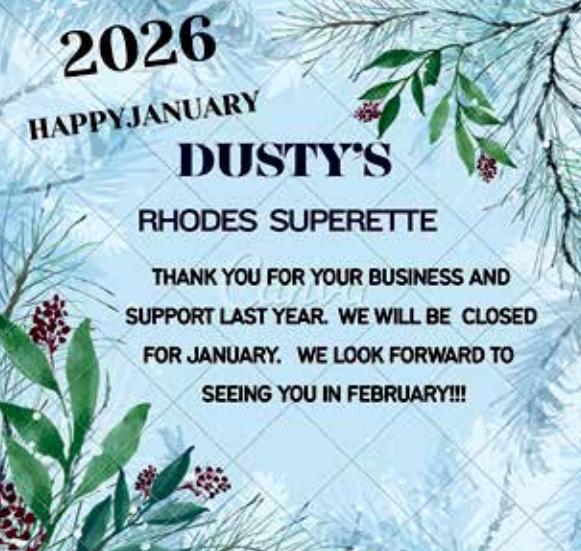
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2026
HAPPY JANUARY



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RHODES SUPERETTE

**THANK YOU FOR YOUR BUSINESS AND
SUPPORT LAST YEAR. WE WILL BE CLOSED
FOR JANUARY. WE LOOK FORWARD TO
SEEING YOU IN FEBRUARY!!!**

...YEAR-in-REVIEW continued from page 1

- Men hospitalized after argument over dogs while walking Kelsey Trail in town
- Warren Cabe sits as interim County Manager after Roland resigns
- Board of Ed wants soccer field funded
- Murrah family says “thanks” to HF&R for saving life with dinner for members at the station
- What eliminating the US Dept. of Ed would mean for MC Schools
- County Commissioner Shearl says now is ‘not time’ to move on HS soccer field
- New event space on Carolina Way is OK’d
- STR on Dog Mountain Road is shut down

March

- Long fought lease with the town is finalized for Chamber
- Townhomes on at Oak and Maple get final OK
- Peace pole OK’d for Community Building property
- HS School coaches to get paid like those at other MC schools
- Judge rules against town in favor of SAVE Highlands monetary request
- Cabe named new Macon County Manager
- Local food banks and schools feel DOGE cuts
- Severe storm brings trees down due to saturated soil across the plateau
- Local is arrested for stabbing fellow walker on Kelsey Trail over dogs
- Governor invites HPD Chief Andrea Holland to Raleigh

April

- NC Bill is in the legislative pipeline to regulate STRs

• 2025 RE TRANSACTIONS AS OF DEC. 12 •

Highlands Township (The 204, \$0 transactions are not listed)

This year Highlands Township had 371 transfers – 87 qualified sales, 80 unqualified sales and 204 with \$0 transfers.

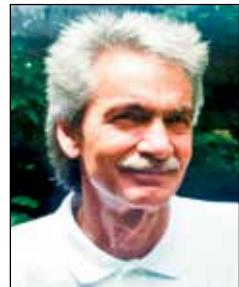
The highest sale in the Highlands Township was one for \$9,000,000, followed by one sale of \$4,000,000+, 5 sales at \$3,000,000+, 12 sales at \$2,000,000+, 52 sales at

\$1,000,000+, 7 sales at \$900,000+, 12 sales at \$800,000+, 6 sales at \$700,000+, 7 sales at \$600,000+, 8 sales at \$500,000+, 8 sales at \$400,000+, 6 sales at \$300,000+, 9 sales at \$200,000+, 14 sales at \$100,000+, 19 sales at less than \$100,000.

ParcelNumber	Deed Date	AssessedValue	Name	Sale Price	ParcelNumber	Deed Date	AssessedValue	Name	Sale Price
7458525339	6/12/25	104100	PENDLETON, EDITH	100000	7540883670	8/15/25	1215480	PEAVY, BONNIE	1350000
7542234272	4/23/25	315350	EMBER CAPITAL GROUP, LLC	168000	7541410620	2/21/25	825000	PROIETTI, MASSIMILIANO	1375000
7551041511	9/19/25	438060	CHOATE, JAMES E III	235000	7551934422	9/11/25	748990	RULE, CHRISTOPHER WV	1375000
7541467574	4/2/25	544750	FOLLACHIO, PEGI J	285000	7439495003	8/22/25	786700	STIEHLER, BRIAN J	1388000
7541638815	3/17/25	334330	HOLLOWAY, RICHARD T	450000	7541957912	2/18/25	1103340	LAYSON LIVING TRUST	1445000
7551906449	3/24/25	150000	SCHOLNICK, FAITH T TTEE	565000	7540695380	11/17/25	1403470	MOCCASIN MTN PROP, LLC	1500000
753016075	10/21/25	1269810	CRAWFORD, W HARRELL JR	1000000	7540788284	9/25/25	777020	GLOVER, CHUCK	1500000
7520292669	11/4/25	45480	STRESS, BRIAN CHRISTOHER	36000	ParcelNumber	Deed Date	AssessedValue	Name	Sale Price
7448566927	8/20/25	61380	CHRESTMAN, MATTHEW E	44000	7551931715	7/31/25	777350	HASLER, EDWARD	1500000
7448129337	7/30/25	93890	PERKINS, RYAN JAMES	66000	7551618090	10/10/25	1066440	LEVINE, ALAN L	1550000
7530307181	11/14/25	103060	CAROLINA IN MY MIND, LLC	70000	7561000807	7/18/25	1186000	SIMPSON, FRANK N	1550000
7439288235	1/13/25	168240	KRNDZIJA, SEAD	75000	7540787560	12/3/25	803540	PERSKY, CAROL	1595000
7520550177	6/11/25	69060	GIBSON, WILLIAM CRAIG	95000	7429341877	4/25/25	1194230	ANCIENT CITY CAP. OF NC	1600000
7439166451	7/9/25	145310	BARRAGAN FAMILY TRUST	100000	7541704423	9/18/25	1272570	H FCC	1600000
7429665035	8/4/25	107520	3061 DILLARD ROAD, LLC	115000	7439441914	1/21/25	1541690	PHIPPS, GAVIN	1650000
7459846227	8/7/25	115760	REAL ESTATE INTEREST, LLC	120000	7551638686	9/19/25	950080	WISTERIA BROOKSIDE, LLC	1735000
7540970342	1/17/25	150000	GLASSBURN, DONIVAN D	135000	7551408425	4/22/25	1790670	DOVE, THOMAS E TRUST	1775000
7540464399	1/30/25	762070	DOMA DEVELOPMENT, INC.	167500	7550055179	1/7/25	1728920	CARRIER, MICHAEL S	1885000
7542227731	8/12/25	2510	H & M BUILDERS, LLC	172500	7439340555	9/18/25	1682760	CHANCE, JAMES A	1900000
7551630160	4/9/25	325000	WELCH, EDWARD V JR	175000	7551619667	12/9/25	1493320	JOWDY, DONALD R	1950000
7542314069	7/2/25	117180	MORROW, JOHN T	200000	7551218575	9/29/25	996770	ZONG, HONGFEI	2000000
7439376738	6/4/25	236340	PEACE RIDGE COTTAGE, LLC	230000	7551622477	6/26/25	1358720	GULA, WILLIAM P	2100000
7458513446	4/1/25	134950	LESS THAN THREE, LLC	294000	7551501921	10/9/25	1310140	HARDING, ALFRED D	2150000
7542316924	6/9/25	191400	WOODS, ROBERT L	295000	7561001847	8/13/25	1830380	DAY, EDWARD VI	2200000
7541019228	5/30/25	333740	BURLESON, GREGORY JEROME	300000	7540786374	7/9/25	1104960	EBM PROPERTY HOLDS, LLC	2512000
7530670415	7/25/25	158640	VANDERHILL FAMILY TRUST	314500	7550580394	10/23/25	2078330	GERAGHTY, JOHN J	2600000
7429463657	12/10/25	179410	PPB PROPERTIES, LLC	350000	7540099887	11/6/25	2453570	EVANS, DANIEL M	2626000
7542311819	7/9/25	387950	BRISTOL, WILLIAM P	359000	7551925472	11/14/25	1954810	COSTANZO TRUST	2700000
7541663829	5/15/25	311780	HARRIS, GREGORY STEVEN	375000	7530400906	9/3/25	1363850	HARRIS, LINDA S	3100000
7459844818	8/18/25	400210	JEBB PROPERTIES LLC	425000	7550484372	12/10/25	3445010	MATHEWS, JOHN	3800000
7551447442	11/7/25	393210	MORE, ANDRES	425000	7530228087	1/7/25	2490400	VINSON, MEGAN	4850000
7458641554	7/29/25	444330	HAWKINS, WILLIAM C II	450000	7541029118	5/13/25	3389800	FLAT MTNFARM HOLDINGS,	9000000
7540847773	8/29/25	150000	PELHAM LIVING TRUST	450000	7439581285	5/20/25	93760	MALTSEV, VITALIY	185000
7429560610	1/14/25	509240	GRUBBS, KATHERINE	475000	7542304978	7/14/25	152280	HENDLEY, WESLEY R	196000
7448092045	4/4/25	271120	SELUCA I, LLC	475000	7540866202	8/18/25	418690	CARMICHAEL, KENNETH R	615000
7551539633	2/4/25	436320	NUNEZ, GEORGE	500000	7551335755	11/12/25	430250	GRANDELL PROPERTIES, LLC	685000
7449002187	10/24/25	291880	WHITAKER, NAT LINWOOD	525000	7550050035	9/4/25	581690	INDIAN BAYOU LP	695000
7551643320	7/1/25	799330	REEVES, JOEL R	590000	7540899662	8/5/25	546670	THOMPSON, JEFFERY S	715000
7449352987	7/14/25	732330	MIRROR LAKE MARKET, LLC	595000	7540959190	1/28/25	574580	WOODMAN, JEFF	750000
7531361103	4/28/25	541150	HOLMES, CARLETTE F. TRUSTEE	599000	7541808221	2/14/25	902630	REITZ, DAWN	860000
7540795135	2/18/25	499690	GIBSON, COLTON NEAL	605000	7520197985	7/31/25	464320	RANCUR, LLC	890000
7439661554	9/30/25	787750	MERRY, FINLEY	630000	7541903752	5/23/25	800670	KILPATRICK, MARTIN EDWARD	890000
7540663628	9/23/25	474290	PITTS, RICHARD CULLEN	630000	7540867018	3/12/25	577910	KEESE, GARY L	950000
7541955989	4/2/25	468140	COTE MAISON, LLC	686000	7540867018	9/2/25	577910	KEESE, GARY L	986000
7551626794	10/1/25	685770	STRASSER, PAUL	700000	7541618847	10/14/25	1043290	GRONFIELD, ROSS JAMES	998500
7551641848	8/29/25	579120	ALTMANSBERGER, DAVID C	800000	7542307230	10/22/25	701910	NEEDLEPOINT HEIGHTS, LLC	1200500
7561013275	11/4/25	840530	LANGSTON, FRANK 7 ELIZ. TR	800000	7541802567	6/26/25	916520	LATIMER, THEODORE TRUST	1315000
7541945941	6/2/25	756430	SKRATCH DEVELOPMENT, LLC	840000	7540566116	10/20/25	743440	CROWE DRIVE, LLC	1375000
7541029973	4/8/25	879640	GT KINDRED HOLDINGS, LLC	850000	7550155691	5/9/25	1372120	DAPELLO, JOHN V TRUST	1729500
7439347776	2/14/25	550000	HUDSON, DAVID JR	865000	7540957984	9/10/25	881850	HARTZOG, RHETT DECOMP	1950000
7448551402	3/5/25	788160	58 BIG VIEW, LLC	920000	7541906303	8/4/25	1130570	THE BEADILS NC, LLC	2000000
7540578316	5/20/25	836200	SAVOY, DAVID JAMES	940000	7551212107	10/31/25	1956110	C & L RE HOLDINGS, LLC	2500000
7520055107	2/11/25	830560	230 SHADOW CREEK LE, LLC	1000000	7439094131	2/28/25	1116980	BAVOUSET, JAMES IV	2850000
7541843837	4/30/25	1180490	ROSENFIELD, MARTIN M.	1000000	7550478763	10/7/25	140000	SJAARDEMA, RANDALL J TR.	177500
7540584266	9/24/25	722150	GRAYSON, CARLIN NICOLE	1025000	7551928666	8/22/25	500000	BUFFINGTON, STEVE R.	2100000
7551606779	3/21/25	1053930	PACE, ANNE GARDNER TRUST	1100000	7540780952	2/14/25	896090	HIGHLANDS BIOLOGICAL FD.	200000
7551640288	2/18/25	989410	MANSON, GEORGE ARTHUR	1100000	7531346613	11/24/25	780490	LFSJ HOLDINGS, LLC	412000
7541039330	10/27/25	907110	RICHELSON, ELLIOTT TR	1130000	7439166655	7/9/25	197440	WILSON, GARY CLIFFORD	60000
7540665494	7/21/25	1020190	ENNIS, TUCKER BROOKS	1150000	7540496221	2/20/25	100740	FAUGL, TIMOTHY A.	45000
7459279031	1/28/25	947350	BEYER, NICOLE GILMORE TR	1160000	7540795135	2/18/25	499690	GIBSON, COLTON NEAL	45000
7439297579	4/24/25	1027220	HILL, ANN R TRUST	1185000	7551437533	6/26/25	102100	BRYSON, JOSHUA ADAM	67500
7541805663	8/11/25	756720	ROBERTS, LEONARD PASCAL	1284000	7459836448	11/5/25	41950	CALLOWAY, JACK A JR	50000
7459435146	10/6/25	1057080	PERRYMAN, SCOTT P	1345000	7459839424	11/5/25	220460	CALLOWAY, JACK A JR	50000

SPIRITUALLY SPEAKING

What If?



Pastor Dan Robinson
Highlands Central Baptist Church

What if the New Year is the final year? What a sobering, searching and overwhelming thought that is!

Yet, most of the world has just celebrated an event we call Christmas which in fact acknowledges the birth of the Lord Jesus Christ

His birth was His first coming to this earth.

And with the very same prophetic clarity the Bible teaches that He will return to this earth someday. This certain event is known variously as, The Lord's Return, The Rapture and The Second Coming (to name a few).

Even if a person claims to have no faith at all in the Lord Jesus Christ, still, basic logic compels one to conclude that since the prophets were absolutely correct regarding His first coming, then they must be correct regarding His second coming. Or we could say that the fact of His first coming guarantees the fact of His second coming.

Assuming this brings you and I to some critical decisions, for life as we have always known it will cease (forever) to exist.

If you are a Christian who has placed faith in Jesus Christ for the forgiveness of your sins, then this anticipated event is a happy and glorious one. The certainty of Heaven awaits you.

If, however, you have never placed your faith in the Lord Jesus Christ as Lord and Saviour, then this event (though certain it is) may be dismissed by you as a mere myth held by only a few, or as having no validity at all.

So, I want to speak to both groups.

First, to the one who is the born-again Believer:

• Make certain of your relationship with Jesus Christ. Ask Him to search your heart. Put aside any questionable behavior. Live TODAY as if you knew He would return TODAY. You want to meet Him with clean hands and a pure heart. The Bible says, All who have this hope in Him (i.e. in His return) purifies themselves, just as He is pure (I John 3:3).

• Share the Gospel with as many people as you can. The Lord will open doors for you to be an effective witness for Him. And in eternity, many will be glad that you did.

Secondly, to the one who may not yet believe:

• Ask yourself some honest questions such as "Why don't I believe?" Just as there is a basis for belief so there is a basis for unbelief.

• For the next thirty days go ahead and talk to this God in whom you don't believe! Tell Him, "I don't believe in You, but if you're there I am willing to listen to you"

• Pick up a Bible and begin reading in the Gospel of John. It is the fourth book in the New Testament.

• Please answer the question as honestly as you can, What if this New Year really is the final year? What if this person named Jesus Christ really does come back to earth

• See SPIRITUALLY page 4

• PLACES TO WORSHIP •

BLUE VALLEY BAPTIST CHURCH

Rev. Oliver Rice, Pastor 706-782-3965

Sundays: School: 10 a.m., Worship: 11 a.m.

Sunday night services every 2nd & 4th Sunday at 7 p.m.

BUCK CREEK BAPTIST CHURCH

828-269-3546 • Rev. Jamie Passmore, Pastor

Sundays: School: 10 a.m.; Worship: 11 a.m.

CASHIERS UNITED METHODIST CHURCH

Rev. Aryn Williams-Reubel, Pastor 828-743-5298

Sundays: School at 9:30; Worship 10:30 a.m.

GRACE CHAPEL ON HIGH HOLLY

9615 Dillard Rd Scaly Mountain, N.C.

Pastor Steve Kerhoulas. <http://www.Graceonhighholly.com>

Sunday School 9:45; Worship 11 a.m.; Prayer Service Wed 5:30 p.m.

Men's and Women's Bible Study throughout the week

CHRIST ANGLICAN CHURCH

The Rev'd Dr. Marc Robertson & Rev. Nick McGee

464 U.S. Hwy. 64E, Cashiers, NC

CAC@christanglicancashiers.org • 828-743-1701

Sunday: Adult Christian Ed, 9:15 a.m.; Holy Eucharist, 10:30 a.m.

Fellowship 11:45 a.m.; Wed: Bible Study/Contemplative Prayer, 5 p.m.

CHRIST CHURCH OF THE VALLEY, CASHIERS

Pastor Jacob Tedder • jacob@cashiers.church • 743-5470

www.cashiers.church

Sun. 10:45 a.m.; Wed Study 5:15 p.m. supper and childcare.

CHRISTIAN SCIENCE CHURCH

283 Spring Street - Sunday Service: 10:30 a.m.

Testimony meeting: 3rd Wednesday at 5:30 p.m.

CLEAR CREEK BAPTIST CHURCH

Pastor Jim Kinard

Sundays: School: 10 a.m.; Worship: 11 a.m.

1st & 3rd Sunday night Service: 7 p.m.

Wednesdays - Supper at 6 p.m.

COMMUNITY BIBLE CHURCH

www.cbchighlands.com • 526-4685

3645 Cashiers Rd. Highlands, NC • Sr. Pastor Gary Hewins

Sun: Service 10:45 a.m., Children's 10:30 a.m.

Wed.: Youth 5:30-7 p.m.; Women's Bible Study: Mon. 4:30 p.m., Tues.

10 a.m.; Men's Bible Study: Wed. & Thurs. 7 a.m. @ Zookeeper

Bistro

EPISCOPAL CHURCH OF THE INCARNATION

Rev. W. Bentley Manning, Rector • 526-2968

5th and Main streets • www.incarnationwnc.org

Sunday: Rite I, spoken, 8 a.m. in Chapel, Rite II with Choir 10:30 a.m. in Sanctuary, Wed: Healing Eucharist 12 p.m. in Chapel,

Morning Prayer: Mon-Thurs 8:30 a.m. in Chapel

FIRST BAPTIST CHURCH HIGHLANDS

828-526-4153 • www.fbchighlands.org

Dr. Mark Ford, Pastor • 220 Main Street, Highlands

Sun.: Worship 10:45 a.m.; Sun.: Bible Study 9:30 a.m.

Wed.: Men's Bible Study 8:30 a.m.; Women's 10:30 a.m.

FIRST PRESBYTERIAN CHURCH

Rev. Emily Wilmarth, pastor; Rev. Kelley Connelly Asso. Pastor

828-526-3175 • fpchighlands.org

Sun.: Adult Ed: 10 a.m.; Worship 11 a.m.; Tues: Men's Group 10 a.m.

Wed: Bell Choir 4 p.m. Chancel Choir: 5:30 p.m.

GOLDMINE BAPTIST CHURCH

(Off Franklin/Highlands Rd)

Sunday School: 10 a.m. Worship Service: 11 a.m.

GRACE COMMUNITY CHURCH OF CASHIERS

Non-Denominational-Contemporary Worship

242 Hwy 107N. 1/4 miles from Crossroads in Cashiers

www.gracecashiers.com • Pastor Steve Doerter 743-9814

Services: Sundays 10 a.m. - Wed. - 7 p.m.; Dinner - Wed. 6 p.m.

HAMBURG BAPTIST CHURCH

Highway 107N. • Glenville, NC • 743-2729 • Nathan Johnson

Sunday: School 9:45 a.m. Worship 11 a.m. & 7 p.m. Bible Study 6 p.m.

Wed. Kidsquest 6 p.m.; Worship 7 p.m.

HIGHLANDS ASSEMBLY OF GOD

Randy Reed, Pastor 828-421-9172 • 165 S. Sixth Street

Wed. Bible Study: 6 p.m.; Sundays: Worship: 11 a.m.

HIGHLANDS CENTRAL BAPTIST CHURCH

Pastor Dan Robinson • 11339 Buck Creek Road

The Highlands Central Baptist Church is temporarily sharing the facilities of the Shortoff Baptist Church.

Sunday Worship is at 9 a.m. & 6 p.m. Wednesday Worship is 6 p.m.

HIGHLANDS UNITED METHODIST CHURCH

Rev. Dr. Randy Lucas, Pastor 526-3376

In-Person and live-streamed Worship Services

909a Bluegrass and 11 a.m. Traditional

www.highlandsmethodist.org

HOLY FAMILY LUTHERAN CHURCH: ELCA

2152 Dillard Road • 526-9741

Rev. Ken Langsdorf

Worship/Communion: 10:30 a.m. All are welcome.

Visit our website: [Holy Family Lutheran Highlands NC](http://HolyFamilyLutheranHighlandsNC.com)

Macedonia Baptist Church

8 miles south of Highlands on N.C. 28 S in Satolah

Pastor Zane Talley

Sundays: School: 10 a.m.; Worship: 11 a.m. Choir: 6 p.m.

Wed: Bible Study and Youth Mtg: 7 p.m.

MOUNTAIN SYNAGOGUE

Franklin • 828-634-1312 • mountainsynagoguemwc.com.

Services: 1st Fri. and 3rd Sat. and Rosh Hashanah & Yom Kippur.

MOUNTAIN BIBLE CHURCH

743-2583 • Independent Bible Church

Sun: 10:30 a.m. at Big Ridge Baptist Church, 4224 Big Ridge (4.5 miles from NC 107)

Weds: Youth Group 6 p.m.; Bible Study 6:30 p.m.;

OUR LADY OF THE MOUNTAINS CATHOLIC CHURCH

Rev. Fr. Jason K. Barone - 526-2418

Sat. 4 p.m. 5/24/25-10/25/25; Sun. - 11 a.m.

SCALY MOUNTAIN BAPTIST CHURCH

Rev. Marty Kilby

Sundays: School - 10 a.m.; Worship - 11 a.m. & 7 p.m.

Wednesdays: Prayer Mtg: 7 p.m.

SCALY MOUNTAIN CHURCH OF GOD

290 Buck Knob Road; Pastor Donald G. Bates • 526-3212

Sun.: School: 10 a.m.; Worship: 10:45 a.m.; Worship: 6 p.m.

SHORTOFF BAPTIST CHURCH

Pastor Rev. Richard Salmonson

Sundays: School: 10 a.m.; Worship: 11 a.m.

ST. JUDE'S CATHOLIC CHURCH

Mass: Sun. 9 a.m. (English); Mon. 9:30 a.m. (Vatican II in Latin); Tues.

7 p.m. (Spanish); Wed. 9:30 a.m. (English)

THE CHURCH OF THE GOOD SHEPHERD

1448 Highway 107 S., Office: • 743-2359 • Rev. Rob Wood

Sunday Service (summer): 9 a.m. & 11 a.m.

Visit our website: www.goodshepherdofcashiers.com

Our Bazaar Barn supports outreach in the community.

Open Fri & Sat. 11 a.m.-3 p.m.

UNITARIAN UNIVERSALIST FELLOWSHIP

85 Sierra Drive, Franklin • uufranklin.org

Sunday Worship - 11 a.m.

WHITESIDE PRESBYTERIAN CHURCH

Rev. Sam Forrester/Cashiers • 828-743-2122

Sunday School: 10 a.m. Worship Service: 11 a.m.

• FIRE REPORTS •

The Highlands Fire & Rescue log from Dec. 29.

Dec. 29

- At 10:06 a.m., the dept. responded to a call of a downed power line on Satulah Road.
- At 11:07 a.m., the dept. responded to a fire alarm at a location on Oak Street.
- At 12:13 p.m., the dept. responded to a call of a downed power line on Forest Lane.
- At 1:26 p.m., the dept. responded to a call of a downed power line on Main Street.
- At 1:33 p.m., the dept. responded to a call of a downed power line on Main Street.
- At 2 p.m., the dept. provided traffic control on Hicks Road.

Dec. 30

- At 10:33 a.m., the dept. responded to a fire alarm at a residence on Blue Valley Road but it was cancelled en route.

...RE TRANSACTIONS continued from page 9

Parcel Number	Deed Date	Assessed Value	Name	Sale Price
7459539401	2/20/25	38630	ADERHOLT, FREDERICK W.	67000
7459630543	2/20/25	12880	ADERHOLT, FREDERICK W.	67000
7550059551	11/6/25	50000	FALCON RIDGE HOLD, LLC	80000
7550151548	11/6/25	50000	FALCON RIDGE HOLD, LLC	80000
7429560877	7/7/25	33350	BRYSON, JOHN MICHAEL	84000
7429571001	7/7/25	647740	BRYSON, JOHN MICHAEL	84000
7429571071	7/7/25	20150	BRYSON, JOHN MICHAEL	84000
7530992506	9/29/25	103070	WINSTON, GARY	115000
7530993567	9/29/25	96290	WINSTON, GARY	115000
7551603142	9/23/25	100000	MORRISON 6 DE, LLC	230000
7551603331	9/23/25	120000	MORRISON 6 DE, LLC	230000
7541322246	12/4/25	215550	PRUITT, MATTHEW P	350000
7530651901	11/19/25	577580	EK, MICHAEL A	575000
7530663031	11/19/25	860	EK, MICHAEL A	575000
7448247904	8/8/25	613500	PAOLETTI, ZACHARY J	770000
7448258133	8/8/25	51140	PAOLETTI, ZACHARY J	770000
7448258338	8/8/25	61170	PAOLETTI, ZACHARY J	770000
7541004104	8/27/25	596060	JACKSON, STACY L TRUST	825000
7541005047	8/27/25	120160	JACKSON, STACY L TRUST	825000
7459185579	5/6/25	837740	THE SETTLEMENT, LLC	884000
7459187593	5/6/25	137120	THE SETTLEMENT, LLC	884000
7540369788	7/2/25	506070	MMG INVESTMENTS, LLC	950000
7540460596	7/2/25	91440	MMG INVESTMENTS, LLC	950000
7530638519	8/1/25	1522580	HACKETT FAMILY TRUST	1000000
7530730689	8/1/25	1560	HACKETT FAMILY TRUST	1000000
7531927263	3/21/25	1130790	HEMLOCK HOUSE HIGHLANDS, LLC	1217500
7541020449	3/21/25	171940	PROD, JONATHAN MATTHEW	1217500
7551045938	11/21/25	429980	GRAGNANI, HARRIET S	1250000
7551056287	11/21/25	1364130	GRAGNANI, HARRIET S	1250000
7439450952	9/29/25	89200	PATEL, STACY L	1261000
7439452935	9/29/25	1262190	PATEL, STACY L	1261000
7540191350	12/10/25	609980	LIGHTEN UP HOLDINGS, LLC	1500000
7540197818	12/10/25	602690	LIGHTEN UP HOLDINGS, LLC	1500000
7541953894	10/16/25	968190	CHRISTIAN, KELLY F	1550000
7541955732	10/16/25	133370	CHRISTIAN, KELLY F	1550000
7448456468	6/24/25	127410	LARKWORTHY, DAVID	1750000
7448459422	6/24/25	1224840	LARKWORTHY, DAVID	1750000
7541416467	9/18/25	1047610	SMITH, R BOB III	1750000
7541418734	9/18/25	154920	SMITH, R BOB III	1750000
7530201173	10/31/25	170000	THOMAS, CHANCE FAMILY RE LLC	3750000
7530201345	10/31/25	169390	THOMAS, CHANCE FAMILY RE LLC	3750000
7530204133	10/31/25	2180020	THOMAS, CHANCE FAMILY RE LLC	3750000

- At 10:01 p.m., the dept. responded to a motor vehicle accident on NC 28 south (Walhalla Road).

Dec. 31

- At 2:39 a.m., the dept. responded to fire alarm at a residence at VZ Top.
- At 3:02 p.m., the dept. responded to a call about a gas leak at a location on Oak Street.
- At 11:47 p.m., the dept. responded to a natural debris fire at a location on Wilson Gap Road.

Jan. 1

- At 2:30 a.m., the dept. responded to a fire alarm at a residence on S. Old Walhalla Road.
- At 3:15 a.m., the dept. investigated the cause of smoke at the Hospital.
- At 4:04 a.m., the dept. responded to a fire alarm at a residence on Hapoldt Drive.
- At 2:12 p.m., the dept. was first-responders to a residence on

Pinecrest Road.

- At 3:22 p.m., the dept. responded to a miscellaneous fire at a location on Chestnut Cove.
- At 4:16 p.m., the dept. responded to a fire alarm at a residence on Eastover Drive.
- At 4:48 a.m., the dept. responded to a fire alarm at a residence on Hapoldt Drive.

Jan. 2

- At 10:48 a.m., the dept. responded to a call of a vehicle fire at a location on Laurel Street.
- At 11:36 a.m., the dept. was called for mutual aid to Cashiers FD but it was cancelled en route.
- At 3:53 p.m., the dept. responded to a fire alarm at a residence on Blue Valley Road but it was cancelled en route.
- At 5:14 p.m., the dept. responded to a brush fire at a location on Shortoff Springs Road.

Jan. 3

- At 9:25 a.m., the dept. responded to a call of a possible gas leak at a residence on Valentine Lane.
- At 8:26 p.m., the dept. responded to a chimney fire at a residence on Wisteria Lane.

...MAYOR continued from page 6

sustainability, the town will have to continue to embrace progress. Economic development, especially with emerging AI systems, is inevitable. How we manage that development is the key issue going forward.

Finally, in the future, we must conserve and nurture community resources. We have a tremendous number of local non-profit organizations and a vast cadre of community volunteers who make many contributions to the quality and livability of Highlands. We must preserve these resources in the future. A national trend is transient mobility, but we need to hold on to Highlanders who live, work, and volunteer in our community. Someone must "mind the store." Quality

of life and community livability must be deliberate actions, not accidental occurrences.

Our natural and unique environment is a strategic resource that must be preserved. This beautiful, even breathtaking landscape, draws people of goodwill and enterprise to the Highlands Plateau. If we trash or over-develop this unique land, then all other community advantages will be jeopardized or made for naught.

It is everyone's responsibility and challenge to ensure Highlands thrives. We are all stewards of the community. Let us work together in mutual support, respect, and, dare I say, affection for one another.

Happy New Year!



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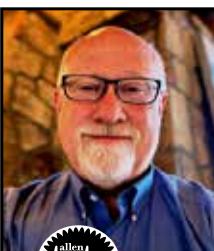
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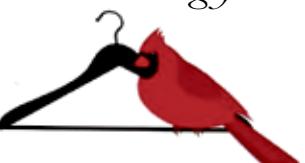
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...YEAR-in-REVIEW continued from page 8

• "Indivisible" joins factions nationwide and protests against what is happening in Washington

• Highlands BOE representative Wilkes afraid HS soccer field will put on back burner

• Phase 1 of Mirror Lake dredging moves forward

• Franklin 'Hands Off' rally against Trump draws 400+

• Trump's DOGE cuts library funding

• Town Board opposes NC HB 765

• HS Seniors Rea Miller

and Max Deppe named HS Val and Sal, respectively

• ABC Store opens at new site on Oak Street

May

• TB sends resolution opposing Omnibus 765 to legislature

• Annual litter pickup rids plateau of 1.5 tons of garbage

• Highlands Country Club hosts Highlands 150-year milestone celebration

• WCU gets 10 million+ pledge from Highlanders David Moore and Darren Whatley

• Highlands School seniors Wyatt Wilson and Karen Gomez named King and Queen at prom

• MC's '25-'26 budget is \$64.7 million

• Grappling between BofEd and BOC over HS soccer field continues

• Highlands '25-'26 budget is \$40.8 million

• HPD Capt. Mike Jolly retires after serving Highlands for 20 years

• Legislators visit Mirror Lake to see dredging project and to see how state funding is being used

June

• Community is ready to make Pine Grove School shine again

• HS and FHS schools don't qualify for state free lunches; could be funded with county funds instead

• Town Board considers changes to "parking" map to move employees off popular parking spots in town

• "No Kings" rally at Main and NC 106 draws hundreds

• Boys and Girls Club facility at Rec Park moving forward

July

• \$200,000 is needed to make the new playground at Rec Park a reality

• Macon County Schools' needs are many; funding is short

• MC Commission gives \$50K toward Highlands playground at Rec Park

• MC BOC makes plans to take over health dept.

• HC Chamber Music celebrates 44 years

• Local stroke survivor credits HC Hospital for life-saving care

• Ballot is set for Nov 4 election

• Not allowing alcohol at July 4th KH Founders Park celebration is being considered

• Last call for use idea and funding prior to demolition for Highlands Playhouse

• New Oak Street restaurant above Mille's OK'D

• County to put alcohol ref-

erendum for areas outside municipalities on 2026 ballot

• Monica Henson, former HS principal, pledges WCU as insurance policy beneficiary

• Rotaries' Peace Pole is installed at Community Building

August

• Commissioner Brian Stiehler resigns from Town Board; seat is on Nov. ballot

• Highlands PTO puts out call for participants

• Nelsons donate 32 in-town acres to HC Land Trust

• Cell phone use in MC Schools is clarified

• Town Board asks for final word on Highlands Playhouse before demolition begins

• Funding shortfall stymies BofEd plans for '25-'26

• Local Timothy McDowell wins K5 race two years in a row

September

• Harris Lake turns green from propylene glycol leak from Highlands School; authorities declare environment safe

• Dazzling Dahlia Festival moves to The Bascom this year

• Highlands remembers 9/11 with ceremony

• Commissioners attempt to curtail aggressive sales techniques in town with ordinance amendment

• Hurricane Helene is remembered

• Highlands Neighborhood Coalition (HNC) asks residents to fill out its survey about livability in Highlands

October

• 12 culverts being replaced on US 64 east closes road for two weeks

• Highlands MS Boys Soccer team is Tri-State champs

• Bear Shadow music festival has new home at Ferngrove

• Mayor seat and three commissioner seats are on Nov ballot

• Two rallies take place – one for Trump and one against

• Hotel is proposed for Bank of America site

• Highlands School gets a "C" from state

• Thanks to Bryson Family and donor, Town Scholarship fund skyrockets

• Two accidents required two airlifts at the same time

• Amended 'solicitation' ordinance is now in effect

November

• BOE amends recent cell phone policy

• Incumbents seize the day; Tate wins Stiehler's seat

• HS soccer field not on BofEd or BOC budget table

• HF&W celebrates 10th year

• Hotel at Bank of America site and STR subject of 6-hour Zoning Board meeting. Hotel OK'd. STR deemed illegal

• Quarter-cent sales tax increase for MC to be on 2026 ballot

• Zoning Board reverses town's Planning Director's STR ruling

• Commissioner Dotson resigns from Town Board

• HF&W Saturday event on Main Street is under scrutiny

• Highlands turns on holiday lights Sat., Nov. 29

December

• New chapter at Hudson Library begins with renovation and expansion

• Highlands Christmas Parade is set for Dec. 6

• Filing begins for MC's county race on Nov 2026 ballot

• HS prepares for Pre-K class fall of 2026

• HC Players celebrates 30 years

• Macon County jumps to Tier 3 in state ranking; jeopardizes need-based funding

• Highlands seniors Aidan Crook-Jenkins and Olivia Corbin named King and Queen at Homecoming Dance

• Dec. 11 and Dec. 23 threats deemed a hoax; HPD stays vigilant

• Zoning Board gets ready for court battle over STR ruling

• "Room tax" rate hike suggested at town workshop

• Newly elected Town officials are sworn into office

• Town settles "Huff" Save Highlands case; amortization of STRs is null and void

• Candidates line up for March's primary ballot

Notice of Property Tax Listing For 2026

Macon County has a permanent tax listing for its real estate, with ownership being certified by deed transfers. **However, the owner of real estate must report any changes to the property including new construction, deletions, and acreage changes.**

The owner as of January 1st must list **INDIVIDUAL PERSONAL PROPERTY and BUSINESS PERSONAL PROPERTY** per NCGS 105-296. This would include, but not limited to:

1. Mobile homes (on rented land), watercraft, motors, aircraft, and all UNTAGGED vehicles, trailers, campers, motor homes, and motorcycles.
2. All farm equipment that is used to produce income. If you claim farm deferments, you must list your equipment.
3. Household furnishings used in rental property.
4. Tools and equipment used by contractors and mechanics.
5. All machinery and equipment used in a business.
6. All leased equipment or leasehold interest.

Licensed Vehicles (**Tagged**) **DO NOT** Need to Be Listed.

All persons who own property on the date as of which is to be listed, subject to taxation must list such property within the period set forth in the notice and that any person who fails to do so will be subject to the penalties prescribed by law per N.C.G.S. 105-308.

You may list your property starting January 01, 2026, in the Macon County Tax Office. Please contact our office for the listing form. Our office is located at the Courthouse Annex on Main Street in Franklin or you may write:

Tax Administrator
Annex Bldg.
5 West Main St.
Franklin, NC 28734
828-349-2144

Tax Listing, will start on January 01, 2026 and ends on January 31, 2026. Office hours are Monday - Friday 8:00am-5:00pm.

[Electronic listing is allowed for business personal property accounts that have previously filed.](#)

Interest on 2025 Tax Bills begins on January 06, 2026. New owners who have purchased property between January 01, 2025 and December 31, 2025 may need to contact the Tax Collector at 828-349-2149 to check the status of any outstanding taxes or visit:

Website: <https://maconnc.org/Tax.html>
(Then click on Register and Pay Here)

N.C.G.S. 105-277.1 offers three programs for tax exclusion which are: Elderly or Disabled, Disabled Veteran or Circuit Breaker Tax Deferment.

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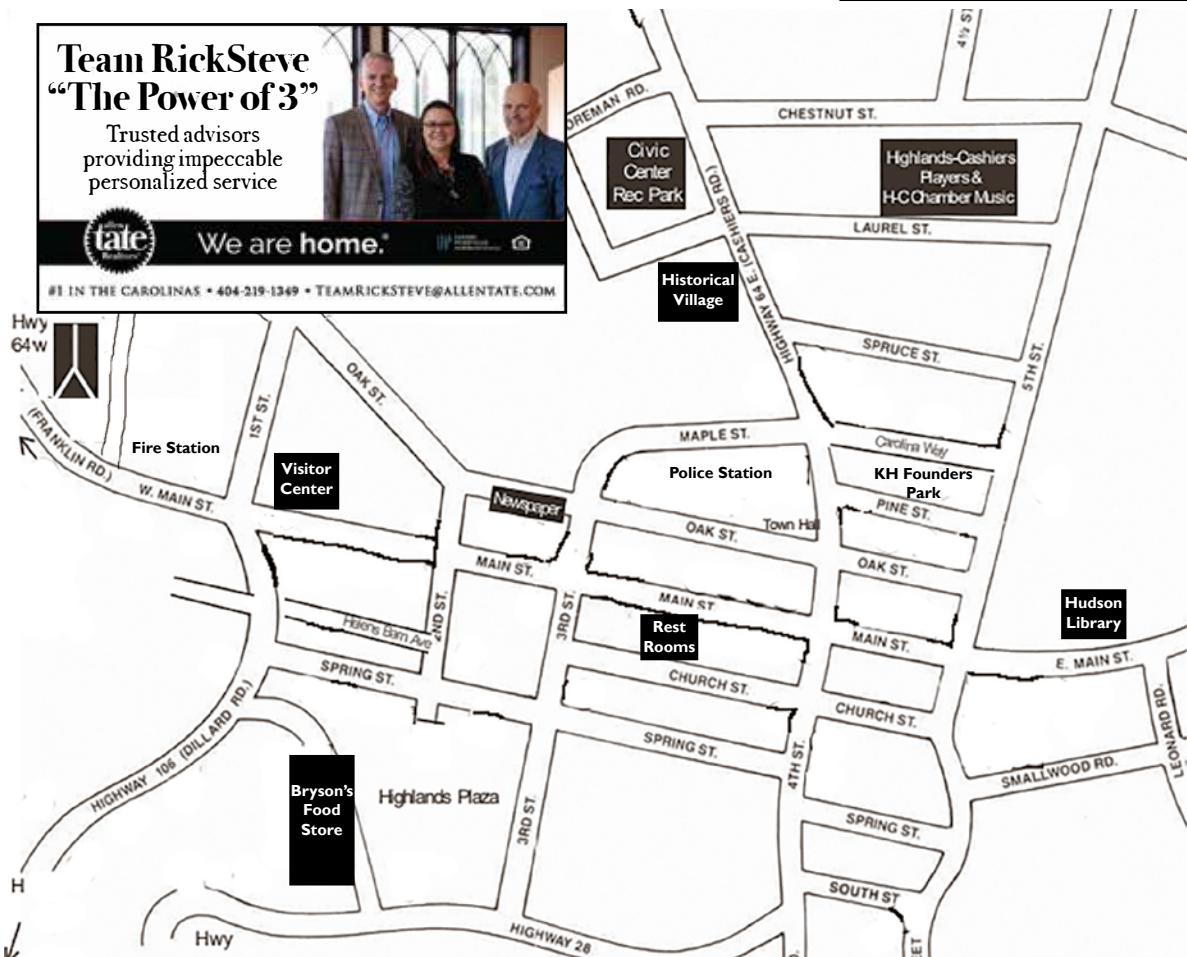
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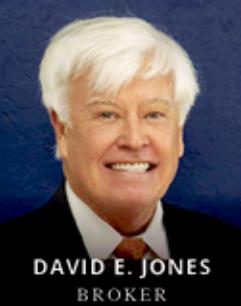
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