Volume 19. Number 52

Real-Time News, Weather & WebCams: HighlandsInfo.com

Thurs., Dec. 29, 2022

A real estate snapshot of 2022

January 1, 2023 reval for Highlands and Scaly area explained

Over the last few years, the real estate market in Macon County in general and specifically in the Town of Highlands, Highlands Township and Scaly Mountain Township has set records.

The results of the 2023 revaluation, which has been in the works for the last couple of years, will be based on the latest statis-

tics and will be applied after Jan. 1, 2023.

This means in 2023 the tax value, which is based on the mar-

• See REAL ESTATE page 4

Wreaths decorate Highlands' Memorial Park



On Sat., Dec. 17 and Sun., Dec 18 over 50 volunteers laid 575 wreaths on the graves of veterans at local cemeteries as part of the Wreaths Across America campaign. The purpose of the campaign is to Remember The Fallen, Honor Those Who Serve, And Teach Our Children The Value Of Freedom! In Highlands the effort is spearheaded by Phil Potts.

- Photo by Brian O'Shea

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Auditor gives Highlands a clean bill of health

At the December Town Board meeting, the Town of Highlands got a clean bill of health during its annual audit – this year from the Gould Killian CPA Group.

Travis Keever with the firm broke down the town's revenues and expenses which must always match and they always do.

The town's budget for FY 2022-'23 was based on revenues and expenditures of \$7,259,728.

In the revenue column, the largest chunk – 41% – came from ad valorem taxes at \$2,991,023; next was 21% for local option sales tax at \$1,556,594; 16% or \$1,143,353 is from the fire tax; 15% or \$1,075,087 is from intergovernmental revenues; and 7% or \$493,671, is classified as other revenues.

Keever said like most towns in North Carolina, the highest expenditure for the town is the Public Safety sector coming in at 30% or \$2,063,353; next is General Governmental expenditures

at \$1,839,949 or 27%; followed by Culture and Recreation at \$1,156,492 or 17%; then Transportation at \$1,059,641 or 16% and Debt Service at \$658,750 or

Keever said the Debt Service is mostly the new fire station which is being paid for with the fire tax proceeds.

Highlands General Fund/ Fund Balance continues to be on an upward trajectory which is good, said Keever.

"It's growing at a steady pace."

Available fund balance is determined by subtracting out things that the state says municipalities can't include in their available fund balance.

That mostly reflects receivables that haven't been collected and inventory and the money needed to operate, he said. So, the available fund balance is figured in relation to expenditures.

• See AUDITOR page 7

Highlands

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HE PLATEAU'S POSITION

Mayor on D

Predictions for the coming New Year

t the beginning of the new year, it is always good to look ahead. What does the new year portend for Highlands? I'm not that good at predicting the future but let me take a shot at predicting what will happen and what needs to be done, if not this year, in years to come,

Mirror Lake. I optimistically predict that the Mirror Lake Improvement Association will garner the support from

the community and state to begin Phase 1 of the restoration of Mirror Lake. Beginning this initial phase involves the critical dredging of areas near the bridge. With external support the town could partner with the folks living around Mirror Lake to help restore this community asset.

STRs. After passing an ordinance last September 15 limiting the proliferation of STRs, some folks believed this STR issue was finally over. It is not. First, there will be enforcement issues that will come into play very soon. Second, on behalf of the majority of the board, I stated at the time

Highlands Newspaper

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Highlands Mayor

Patrick Taylor

The full-time staffing will be accomplished without a fire tax increase for the next several years. Full-time staffing will ensure response times of 1 to 2 minutes rather than the current 6 or 8 minutes. Another large benefit to this staffing plan is insurance rates should be held down because of faster response times.

of adopting the September 15th

ordinance that the board would

review the issue of amortiza-

tion, also known as the sunset-

ting STRs, at a later date. I ex-

pect the STR issues to be back

on a board agenda sometime at

ment Staffing. I predict the

town will move forward in staff-

ing the new fire department

with firemen on a 24/7 sched-

ule by the middle of the year.

Full-time Fire Depart-

the start of the new year.

Big Bear Pen Road. I anticipate NC-DOT will begin work to pave Big Bear Pen Road from Upper Lake Road down to Chestnut. Rights-of-way have been secured and the design is nearing completion. The road will be widened to permit cars coming from both directions to pass without one vehicle having to pull over into the ditch. Several of the blind curves will also be improved. Some folks may be upset when they see trees, which are now in the roadway, being removed, but this project will improve safety and curtail the current heavy runoff of sediment into our waterways.

Macon County Tourist Development Authority (TDA). This past year the Town Board has engaged with the Chamber of Commerce about TDA spending for tourist-related initiatives. I predict there will be changes in the local TDA legislation that will be endorsed by a coalition of the county, chamber and town that permits a more flexible spending model to address tourist-related infrastructure projects.

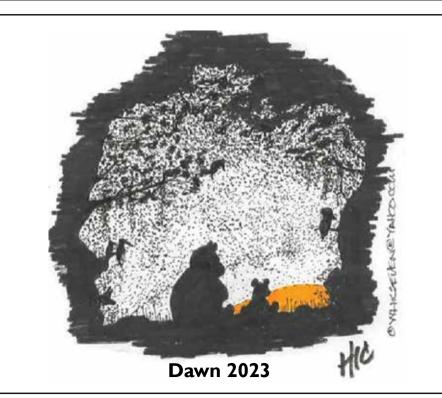
After School Program at the Recreation Department. With the demolition of the Houston House, our recreation department doesn't have a workable facility for afterschool and summer camp programs. I hope the board will begin plans to build a facility that addresses that growing need. The town may need to partner with other organizations

in meeting this need, which is connected to broader childcare needs in Highlands.

A Highlands Recycle and Convenience Center. There is a growing need to provide options for recycling and disposing household garbage here on the plateau. I

hope Highlands can work with the county in addressing this long-term need. A new facility inside or close to town would go a long way in solving the growing garbage problem.

• Hic's View •



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...REAL ESTATE continued from page 1

ket value, could increase for property owners, but by state law the property tax rate must be revenue neutral. That means it's possible when the revaluation takes affect after Ian, 1, 2023, the tax rate will decrease.

North Carolina imposes an ad valorem tax, meaning that the property tax burden is distributed among the county's citizenry according to the value of the taxpayer's prop-

While the local Board of Commissioners is responsible for establishing the annual tax rate, the Tax Assessor is responsible for establishing the assessed value of most types of property within the county.

North Carolina law (NCGS §105-283) requires that real property be valued at its true value in money, meaning market value, every eight years.

N.C. requires property values be at 100% market value which is defined in the N.C. General Statute 105-283 as: the price estimated in the terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

Though NC law (NCGS §105-286) requires counties to reappraise all real property at least once every eight years, NCGS §105-286 also authorizes counties to appraise real property more frequently than every eight years and Macon County is on a 4-year schedule. Real property includes land, buildings, structures and improvements and other permanent fixtures.

Properties are appraised at 100% of market value based on the most recent qualified sales that occurred leading up to the reappraisal date.

Not all properties will sell, rent, or be built in the same timeframe, but those properties that do, are used to establish typical market rates for those activities.

According to Abby Braswell, MC tax administrator, there are approximately 44,000 parcels in Macon County. To accomplish the reappraisal of all parcels, a process referred to as mass appraisal is used. The mass appraisal groups uniform or similar properties together to ensure fair and equitable property values.

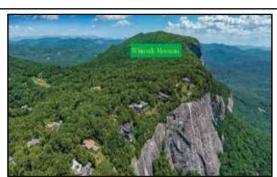
During the appraisal process, the tax office looked at many of the characteristics of the property such as location, age, type of construction, replacement cost, condition, advantages and disadvantages, commercial or residential zoning, topography of the land, size of land, restrictions and easements, etc., said Braswell.

January 1, 2023 is the official reappraisal date. Notices will be sent out at the end of January or the beginning of February to all property owners.

Taxpayers will need to review the notice. If they do not wish to appeal, they do not have to do anything. If they wish to appeal, they can read the instructions on the back of the reappraisal notice and fill out the information requested on both front and back and then send the form back to the tax office at 5 West Main St. Franklin. NC 28734, she said.

That process is an informal appeal and property owners will receive another notice letting them know the results of the informal notice. This informal appeal process will take 4 to 6 weeks.

• See REAL ESTATE page 22



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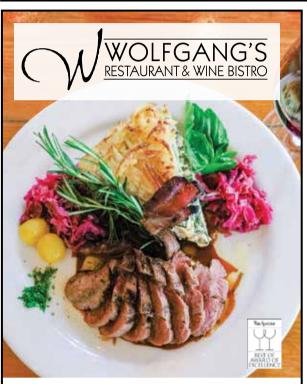
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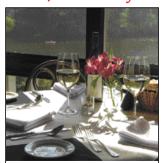
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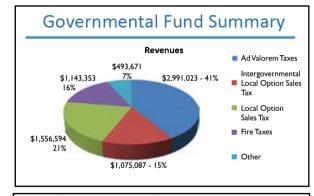
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...AUDITOR from page 1





Highlands has a 70% available fund balance which means if all revenue quit coming in, it can cover about nine months of expenses listed in the General Fund.

This has been steady since 2019 which is good, said Keever. The municipal average for governments in Highlands' population group is more around 50-60 percent. So, Highlands is a notch above them.

The Local Government Commission (LGC) says an available fund balance of 8% is a cause of serious concern because that represents just one month of expenditures. An unexpected expenditure that pops up can be more significant for a smaller town in relation to the percentage of the budget than a larger town, so smaller towns tend to carry a larger fund balance.

"Actually, the LGC starts looking and starts being concerned at 25% so Highlands is three times above what would cause concern," Keever said.

Consequently, Keever said the town has a very healthy fund balance, a ton of working capital and operating income in part because of its current ability to transfer needed money to other funds.

For years the town has been able to use the Electric Fund like a bank – transferring extra money where it's needed to other departments.

In 2021, \$354,222 was transferred to other funds and in 2022, \$872,850 was transferred to other funds.

But as noted in the article in the Dec. 22 edition, "Electric fund as 'savior' may change," Keever said the days of using the Electric Fund to fund projects and stabilize other funds is coming to an end.

The NC General Assembly and hence the LGC, want all enterprise funds to be self-sufficient which mean rates for services and capital projects in all funds, must reflect what it costs to provide the services.

- Kim Lewicki

• Investing at 4,118 Ft •

New Year's Resolutions for you and your home

ow that the holidays are over, <cue in the last of the Christmas songs> it's time to settle back and enjoy a long winter's nap, right? <cue in the record player needle scratching across the vinyl> WAIT A MINUTE!

Before we get into napping, we need to make sure our homes are safe and secure. I've gathered a few suggestions from familyhandyman.com and everydayoldhouse. com. It's time to think about resolutions. The word resolution means, a firm decision to do or not to do something the quality of being determined or resolute. It's time to commit. Choose any, some or all of these.

1. I will plan for emergencies- Have 3-5 days' worth of food, water, and medication in your home. Keep flashlights, batteries, car chargers for your cell phones, and candles. If you have a generator, have it checked regularly. Keep some cash on hand. Have or work towards having 3-6 months of easily

accessible funds.

2. I will check smoke and Co2 detectors and replace them when necessary. Make sure fire extinguishers haven't expired. All household members need to know the evacuation plan. (Although we think of fires, emergencies can also be tornadoes, floods or hurricanes)

3. I will check my home mortgage. Do you own your own home? Do you, or does the mortgage company? To protect your credit score, always pay your mortgage first of any bills, and pay extra

than the amount due when possible. Even though the average term of a 30-year mortgage is only 10 years, any additional paid will help when you sell or refinance your home.

4. I will be more active in my home's security. We live in a very secure area, but crime



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still slips through the cracks. TICK TOCK. In the United States, there's a theft every 30 seconds, and only 15% of those crimes are solved due to lack of evidence. Invest in video surveillance and know the etiquette involved when using them. Hire someone to look after your home if you won't be there for a week an extended period. It probably won't prevent a crime, but it may help the police/sheriff establish a timeline. Put a hold on your mail. Don't announce to the

word that you will be away, either on social media or by putting a temporary chain across your driveway.

5. I will monitor home systems. Furnace filters, humidifier filters, water heaters, check for leaky faucets, running toilets. If you're not a DIY type person, have someone

else check these things.

6. I will monitor all the nooks and crannies of my home. Take a stroll. Getting more exercise is good for you, but this stroll isn't that kind of exercise. You (or someone) should walk around the foundation of your home, in the basement and attic to look for ingress and egress routes of pests and varmints. A reliable pest control person can do this. (I've learned the term crawl space means you may actually have to crawl to get to all the spaces.)

7. I will test my water system. Whether you have a private, shared or on a public water system, it's not a bad idea to test your water. Public and some shared systems are required to run and publish the test's results, but that is only the water system. What about the water coming out of your tap? How old is your house? What kind of pipes do you have? You can call the county to

• See INVESTING page 17

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• Hospital News •

In this season of giving and all year round, the greatest gift we can give is ourselves

ast month we celebrated a time of thanks and in December, we gain joy because it's the season of giving. I know getting the Christmas surprises ready for my grand-children is always a wonderful experience for my wife Robin and me, and I have found too that with each passing year, I get much greater delight in giving than receiving. The rewards of giving are significant, meaningful, and they are moments that stay with us.



fom Neal CEO, CNC Highlands-Cashiers Hospital

This time of year I also reflect on the gifts that so many

individuals and entities have given in order to establish Highlands-Cashiers Hospital (HCH) and Eckerd Living Center (ELC), and maintain them as top-notch healthcare facilities in our special mountain community.

Our community's original investment to build HCH lives on, because our neighbors have never stopped giving their energy, time, and support to HCH and ELC. It all started in the 1940s, when Dr. William H. Matthews returned from serving abroad in Italy during World War II. He saw the need for a community hospital and some years later, local resident Eva Cleveland donated the land where the first modest hospital building stood. It opened in 1952, beginning a distinguished history of providing rural healthcare here.

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468 Carolina Way • Highlands (Between N. 4th & N. 5th) 828-526-3909 facilities, there is no question that they give their all — in concern, compassion, and expertise — to the patients we have the privilege of caring for. In turn, the members of this community give back to us with their time and ideas, which we are so grateful for. If you feel called to volunteer at HCH or ELC, we'd love to have you. You can learn more about opportunities here that might match your interests by calling Jeannie MacLeod at 828-526-1345.

I have heard from community members that volunteering

for the hospital is as rewarding to them as it is for our grateful staff and patients. Volunteerism is a way to give back all year round. I have often shared about my experience with the Highlands-Cashiers Plateau COVID-19 Vaccine Initiative. The opportunity gave me the chance to meet many wonderful people invested in our community's health as we helped to get community members vaccinated. It will remain one of my most cherished memories as we gave so much to help our community.

I'm also excited to share that the Highlands American Legion Post is rolling out an initiative called the Plateau Warrior Support Team to support our area's veterans of all ages. Did you know that every 65 minutes a Veteran chooses to take their life because they are not aware of their choices and sources for help? The role of the Plateau Warrior Support Team is to locate that Veteran, communicate the choices available, and facilitate the choice made with a positive outcome for them, so they return to a self-reliant status. The members of our Team take on the role of Battle Buddy, someone with whom the Veteran responds to and trusts because of mutual service experience.

We also have a group of Transportation Buddies who provide transportation to a hospital, doctor, dentist, barber, bank or store. Emotional support, legal support, financial support, food, clothing, housing, and transportation are just some of what the Buddy program provides. We will be talking more about this project, which again is being fueled by the energy, gifts, and commitment of our own community members

There is also scientific evidence to

• See HOSPITAL page 12

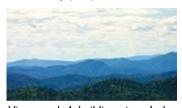
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4BD/4.5BA home in Highlands Country Club overlooks the golf course at 14, 15, and 16th greens. Main level includes living room, dining area, Master bedroom, guest bedroom, custom kitchen with high end appliances, and a wet bar. Open living area features a wood and beam cathedral ceiling, custom windows, hardwood floors and floor to ceiling stone fireplace. Screened Carolina room with fireplace and adjacent decks showcase the golf course. Offered at \$4,160,000, mls #100792



Views and 4 building sites. It has a very nice 2 bedroom modular home on one lot and a rustic cabin. This property joins the National Forest with views of GA, SC and NC. Roads are cut to each lot and gates are in place. A deep well and spring and underground power and phone lines are in place. Offered at \$895,000 mls #81838



Estate home in Highlands Falls Country Club with a breathtaking view of Whiteside Mountain. This post and beam home features a grand main level bedroom suite with walk in closets, a jetted tub and shower and a guest bedroom and bath. Also on the main level y the living room with a stone, wood burning fireplace, wet bar, dining room area and large kitchen. Upstairs there are 2 large bedrooms and baths, a large entertaining area and office. Offered at \$1,850,000 mls #98322



Lovely 3 bedroom, 2 bath Golf Villa sits atop a knoll at Highlands Fall Country Club. It has a lovely deck to take in the fresh air and a ridgeline view. Enter in the foyer to a split bedroom plan with an updated kitchen that is open to the dining and living areas. Fireplace in the great room for the chilly evenings. A great way to get into Highlands Falls to enjoy peace, Golf, tennis, pickleball, swimming, fitness center, new friends and great food! Offered at \$675,000. mls #100788



Located about 5 miles from town. This home 4BD/3BA home is perfect for year round or a summer rental. 2-car carport, main room has a pellet wood stove, updated kitchen with room for expansion. 2 bedrooms and 2 baths, huge suite upstairs has a primary bedroom, laundry, officeden and bath. The lower level has a huge unfinished room with a laundry, work area and is stubbed for a bath. Storage building has 2 levels on an acre of land with great winter views and a usable yard. Offered at \$645,000. mls #100826



This home is over 100 years old and is ready to be brought back to the condition it deserves. 3 bedrooms, I bath plus an office. close to town and great location, walk to great food. nice usable yard. Offered at \$1,300,000. mls #100745



Close to town with a fenced yard and single garage. Two bedrooms, two bath cottage, with extra room, for office, den or extra sleeping. Kitchen has a new tile floor, all appliances and a large laundry room. Whole house has been freshly painted inside, with dining room, living room, two nice bedrooms and two full baths. Covered front porch and open back deck. Fenced in backyard along with a single garage, All for only \$649,000. mls #99025



This is a great package, 3 bedroom, 2 bath fully renovated home with stone patio & firepit, outdoor pizza oven. Great rental or home for personal use, this is a large business condo space that makes a nice office, man cave, and car storage area. There is an additional .98 acre that would be great for retail, or storage buildings to be built. Offered at \$1,275,000. mls #98813



Located in the exceptional Neighborhood of Sagee Mountain, this easy living Ranch features 3 bedrooms and 2 baths, utilizing a split bedroom plan with a huge master suite with sitting-office area. Open kitchen ,dining, living room with fireplace, large sunroom overlooks the backyard. 2 bedrooms and a bath on the guest side and large decks for entertaining. 2 Car carport with a gentle well landscaped lot. Offered at \$1,050,000. mls #101256



Located only 4 blocks from Main Street, this 2 bedroom, I bath cottage is compact but will be an entry into Highlands. low maintenance and lock and leave. Well maintained. Offered at \$429,000, mls #100532



Move-in condition, spectacular house off Buck Creek Road on Western Rhodes Road. 3 bedrooms, plus additional flex spaces. Multiple fireplaces. Open Great room concept with custom kitchen, plank wood floors, stone fireplace in the Great room that flows onto a covered porch with hot tub spa. Masters on main and upper floors, plus guestrooms complete with baths. Outbuilding. Trails lend to your privacy and to explore your own kingdom. Offered at \$1.895.000. mls #100481



Located close to town, This 3 bedroom, 3.5 bath sits high upon a knoll and overlooks the shimmering water of Lake Sequoyah. Enter the main level into a large living room - dining room. Kitchen has a breakfast nook and pass through to the living-dining area. Powder room in the hall, which leads to the owners bedroom and spacious bath, stairwell to the lower-level family room-game room with full bath. Upstairs has two large bedrooms with a hall bath. This house has a rental history also. Offered at \$825,000. mls #100924



Eastside Duck Mountain This 3 bedroom 2 bath is located in Four States Subdivision and has a spectacular view of Winfield Farm, Blue Valley and vistas to the south. Main floor living plan has Living room with fireplace, kitchen, dining room/ Sunroom with loads of windows to experience the 180 degree view. 2 guest bedrooms with a hall bath, upstairs has a huge master suite with fireplace and ensuite bath. Great bones and ready for your own taste. Offered at \$695,000. mls #98207



One of the best neighborhoods in Highlands, Sagee is known for convenience, views, and great walks with nice neighbors. No club dues! Home has a stunning daytime AND nighttime view AND a lovely waterfall. Full gut new-build renovation taking place. Master wing on main level with separate his/her facilities. Main level has additional two half baths and open floor plan taking full advantage of the view from all areas of the home. On the lower level there are an additional two bedrooms each with its own full bath and a den with an added bath. all with superb views. And the two car garage includes the opportunity above for an upper level bonus room, gallery for artists or temporary guests. Full plans are available, work is full steam ahead. Top quality architect and builder. Specked with high end appliances, Kolbe windows etc. This is a one of a kind opportunity. Offered at \$4,750,000, mls #100829



Family Classes at Scaly Mountain Crafters

Pen Turning Class

Learn how to make your own wooden pen!

Choose from 5 different pen styles. Cost: \$40-50 per person and includes laser engraving. Bird House/Bird Feeder

& Bat House Classes

Learn how to make a Bird House,
Bird Feeder or Bat House!
Choose from 5 different Bird
House styles, 2 different Bird
Feeder styles or a Bat House.
Cost: \$20-\$45 per person
Call 828-526-8800 or email
scalymtncrafters@gmail.com to
schedule a class!
Each class lasts approximately 90
minutes and provides 25 meals

locally for each item made.





Open the week after Christmas ... lots of sales!

208 N. 5th St. • Village Square Highlands • (828) 305-7509

...HOSPITAL from page 10

back up the great feeling we get from giving. Volunteering has actually been shown to raise our endorphins, our feel good hormones. I can vouch for this, since I walked away from our last community event, where we distributed free hot cocoa to community members during the recent Highlands Halloween Main Street Celebration, feeling great. We shared 1.000 cups of hot cocoa and I left with a warm heart, as well as a lot of cocoa on my shoes. There's just no substitute for the smiles and connection we get at events like

In addition to the many people who give from their hearts to us, I need to also acknowledge the gifts we get from the Highlands Cashiers Health Foundation and HCA Healthcare. Without the Foundation, which was created from the proceeds of the sale of HCH to HCA Healthcare, Blue Ridge Primary Care-Highlands Cashiers would not exist, and they wouldn't be doing important work to make our community healthier, like awarding grants to supporting healthcare on the Plateau.

I am also grateful for the investment HCA Healthcare continues to make in HCH. Our hospital has state-of-the-art medical equipment, greatly needed facilities upgrades, a renovated Operating Room Suite, and over \$100,000 in new equipment for our nurses, thanks to HCA Healthcare.

As we progress further into winter also, remember that it isn't too late to get your COVID-19 booster and your flu shot if you still need to check one or both of those tasks off your list. December includes National Influenza Vaccination Week and National Handwashing Awareness Week, so remember to continue doing those things we know help protect us from flu and Covid-19, so you can enjoy safe and healthy holidays: stay socially distanced, wear your mask when in crowds, and wash your hands frequently.

I am honored to be part of HCH and ELC, I wish you and your loved ones a happy holiday season and all the best for 2023.

7449185496

11/29/2022

856,000

\$6,970

HAWKINS PROP. OF HIGHLANDS

Town of Highlands RE Transactions Jan. 1 - Dec. 6, 2022

		Jan. 1 - D	ec. 6, 202	22
Parcel #	Deed Date		019 Assessed Value	
7540202981	6/15/2022	8,000,000	\$3,179,460	CPH 96 LOG CABIN LLC
7540414899	8/8/2022	4,100,000	\$2,121,110	THE SPINX COMPANY, LLC
7439863467	4/20/2022	3,525,000	\$2,500,370	ANDERSON, CAROLINE
7449563853	8/5/2022	3,500,000	\$500,000	WILLOUGHBY FAMILY FARMS, LLC
7449570026	8/5/2022	3,500,000	\$2,891,250	WILLOUGHBY FAMILY FARMS, LLC
7449790864	10/24/2022	3,400,000	\$863,760	CURATED COMMUNITIES, LLC
7540210020	6/15/2022	3,000,000	\$534,030	CPH 96 LOG CABIN LLC
7540726194	11/1/2022	2,867,500	\$1,509,810	5 TERRAPIN TRAIL COMPANY, LLC
7550410795	10/24/2022	2,850,000	\$1,714,060	CARMICHAEL.WILLIAM B
7540827320	5/19/2022	2,768,000	\$1,245,790	DIGANGI, VINCENT M TRUST
7540420955	6/20/2022	2,700,000	\$1,267,840	HIGHLANDER HOTEL TWO, LLC
7540337473	6/28/2022	2,653,000	\$2,004,090	INGRAM, ROBERT A
7550314021	1/14/2022	2,575,000	\$672,960	CRAWFORD, LENORA
7540606272	9/16/2022	2,400,000	\$713,460	MYERS, CATHLENE SHOWS
7540425560	10/27/2022	2,250,000	\$1,262,360	MCBRIDE, JOHN V.
7540339325	11/4/2022	2,133,000	\$1,221,050	COCHRAN, FREDERICK D
7540755718	10/31/2022	2,125,000	\$620,350	STEPHENS, JERRY L
7540512666	8/3/2022	1,995,000	\$917,510	OAK HILL MACON, LLC
7439673220	5/10/2022	1,991,000	\$1,380,430	HATFIELD, ROBERT NEIL
7540224201	11/1/2022	1,977,500	\$655,780	SANCTUARY ON 1ST, LLC
7540338498	5/13/2022	1,947,000	\$1,661,110	FULL CIRCLE PROPERTIES,LLC
7540922781	10/24/2022	1,900,000	\$1,194,040	MOTT, RICHARD W.
7540023153	9/30/2022	1,795,000	\$704,370	DIEIDUE, DARON GUS
7530820359	9/19/2022	1,775,000	\$756,030	GRAVETTE, LEIGH ANN
7540165392	6/27/2022	1,725,000	\$402,140	COVERT, JOHN WALTER JR
7540414229	11/18/2022	1,626,500	\$857,300	MOUNTAIN WEST RE GROUP, LLC
7540604299	8/8/2022	1,625,000	\$736,990	HIGHLAND GLYNN PROP., LLC
7530921443	10/18/2022	1,600,000	\$1,370,320	MOUNT LORI, LLC
7439961788	5/23/2022	1,600,000	\$1,624,270	HARPER, KENNETH E
7439994825	10/31/2022	1,550,000	\$1,268,460	STILWELL, JOHN JOHNSON IV
7439997576	10/31/2022	1,550,000	\$143,530	STILWELL, JOHN JOHNSON IV
7540516054	4/18/2022	1,510,000	\$706,590	BISCIOTTI, MICHAEL GORDON TTEE
7530710193	2/11/2022	1,500,000	\$784,090	SIVEWRIGHT, MICHAEL
7550217317	1/24/2022	1,500,000	\$673,660	RUCKER, CLAY C
7439969036	1/12/2022	1,475,000	\$1,280,600	TIBBETTS, DOUGLAS A
7449236150	3/23/2022	1,450,000	\$811,780	KIM, PAUL
7449692175	1/7/2022	1,400,000	\$609,990	SCHENCK PROPERTIES LLC
7540726194	2/17/2022	1,327,000	\$1,509,810	5 TERRAPIN TRAIL COMPANY, LLC
7449096437	9/21/2022	1,320,000	\$780,730	PEACE RIDGE COTTAGE LLC
7530804924	8/26/2022	1,300,000	\$745,080	BROLLIER, DAVID S
7540423691	8/15/2022	1,275,000	\$1,333,370	DODSON, PAULA CARTER
7540423732	6/29/2022	1,275,000	\$699,500	HOLLAND FAMILY CPTRUST
7449480305	10/12/2022	1,250,000	\$608,040	S & J FAMILY, LLC
7540737651	8/19/2022	1,250,000	\$679,730 \$573,700	DUPPS, RALPH
7540752100 7449692309	3/1/2022	1,250,000	\$573,780 \$524,320	ROHLFING, FRANK
	9/2/2022	1,246,000	\$524,320	STEIMLE, MARCIA
7540750415 7439780747	7/21/2022 7/11/2022	1,200,000 1,200,000	\$621,130 \$400,000	NAPPI, MARK J TRUST GEHE, LLC
7439782646	7/11/2022	1,200,000	\$684,990	GEHE, LLC
7439783833	7/11/2022	1,200,000	\$400,000	GEHE, LLC
7530786745	10/24/2022	1,197,000	\$595,410	HARRISON, ALEXANDER PAUL
7449089995	5/31/2022	1,150,000	\$614,260	MYERS, CHARLES L
7530738330	3/1/2022	1,130,000	\$841,250	RANEY, THOMAS R
7530959021	4/25/2022	1,057,000	\$416,730	WOOD, MICHAEL DARREN
7530807774	2/28/2022	1,050,000	\$771,860	HALL, THOMAS H. III.,
7449594488	4/4/2022	1,025,000	\$545,130	ROUNSAVILLE, TODD P
7540232228	11/16/2022	1,000,000	\$639,320	VIVA VIDA TODAY, LLC
7540721152	7/18/2022	995,000	\$618,540	REID, JOHN C
7540061388	9/15/2022	990,000	\$307,030	NORTON, AARON E.
7439991456	9/29/2022	985,000	\$953,370	CANAAN LANDS, LLC
7530804948	10/18/2022	969,000	\$678,600	GILBERT NORTH CAROLINA, LLC
7540052753	9/19/2022	965,000	\$377,190	SIMON, MICHAEL
7540218043	8/1/2022	950,000	\$916,720	WAN ENTERPRISES, LLC
7540114151	11/29/2022	940,000	\$636,500	MARTINEZ, JULIO Ć JR
7530735852	9/30/2022	937,500	\$594,590	BEECHWOOD 85, LLC
7449191560	1/4/2022	915,000	\$774,580	BENO, GREGORY S
7540150319	10/26/2022	900,000	\$444,870	SHEAF, DEBORAH A TRUST
7540105777	10/20/2022	875,000	\$657,940	SIMON, CHRISTOPHER
7530814013	8/11/2022	875,000	\$678,600	TAYLOR, WATSON ROBBINS III
7439798976	2/28/2022	865,000	\$15,809,400	HIGHLANDS COUNTRY CLUB, INC.

Town of Highlands RE Transactions (cont.) Jan. 1 - Dec. 6, 2022

Parcel #

Deed Date

Sale Price 2019 Assessed Value Name

Parcel #	Deed Date	Sale Price	2019 Assessed Value	Name
7449186477	11/29/2022	856,000	\$175,520	HAWKINS PROP OF HIGHLANDS
7449583715	11/29/2022	856,000	\$341,290	HAWKINS PROP. OF HIGHLANDS,
7540242408	3/7/2022	825,000	\$297,610	BRYAN, DAVID COLLINS
7540408147	11/28/2022	800,000	\$2,240,200	POTTS, WILLIAM TERRY
	4/29/2022			
7449564918		795,000	\$520,590 \$400.740	NORTON, FRANK K III
7540842466	1/21/2022	775,000	\$488,760	MARTINEZ, JOSEENRIQUE
7540418619	7/13/2022	770,000	\$166,790	ARAUJO, ADRIENE F
7540419629	7/13/2022	770,000	\$301,630	ARAUJO, ADRIENE F
7540506232	11/7/2022	755,000	\$271,930	JCP MAINE, LLC
7540158918	2/7/2022	750,000	\$234,270	DAJOLA, LLC
7530748945	2/22/2022	735,000	\$55,070	BROOKS, STEVEN D
7530757096	2/22/2022	735,000	\$494,220	BROOKS, STEVEN D
7449271009	10/6/2022	725,000	\$512,880	MAXENA, LLC
7540217202	1/5/2022	700,000	\$677,390	SOTO-HERNANDEZ, IVAN ALEJANDRO
7540521058	7/15/2022	680,000	\$534,860	CHESTNUT STREET LLC
7540048828	3/4/2022	670,000	\$445,240	HIGHROCK, LLC
7540319694	10/4/2022	630,000	\$300,240	HIGHLANDS SPECIAL PROP., LLC
7530848487	8/15/2022	624,000	\$79,970	MILLER, MICHAEL
7530849528	8/15/2022	624,000	\$274,520	MILLER, MICHAEL
7449682315	6/1/2022	620,000	\$325,440	MCELHENEY, KAREN K.TTEE
7540514201	10/31/2022	600,000	\$779,440	CRAWFORD, SUSAN M
7540506273	3/15/2022	599,000	\$276,360	BENSINK,THOMAS PAUL
7540048410	11/18/2022	575,000	\$234,560	COST, JAMEY
7439762358	9/1/2022	575,000	\$323,970	SCHRADER, JAMES J
7439761559	9/6/2022	551,000	\$327,770	JENSEN, MYRA LOUISE FAMILY TR.
7439892334	3/22/2022	550,000	\$1,060,680	SCHOEN EXEMPTION TRUST # 2
7540505704	1/25/2022	525,000	\$394,520	PAWS FARM, LLC
7530666156	1/21/2022	525,000	\$609,010	WAG, LLC
7439773513	6/24/2022	515,000	\$248,560	SCANIO, STEPHEN E
7449177075	10/31/2022	514,000	\$245,880	WURM, FAYE KATHLEEN
7449177280	10/31/2022	514,000	\$63,190	WURM, FAYE KATHLEEN
7530747944	4/26/2022	510,000	\$302,960	COMMON CENTS, LLC
7439599660	10/14/2022	505,000	\$204,220	ONEAL, BONNIE
7439690142	9/6/2022	489,500	\$278,660	ANTHONY, ROBERT B
7439691264	10/18/2022	485,000	\$290,310	HOUGH, ROBERT M
7439695032	5/16/2022	483,500	\$285,460	SULLIVAN, MATTHEW J
7439763335	6/6/2022	475,000	\$323,480	DUNAWAY, DEBORAH C
7449187321	5/5/2022	475,000	\$240,960	BLACKWOOD, CONNOR
7530759313	1/28/2022	475,000	\$341,060	BOOTHBY, LAWRENCE A
7439693303	10/31/2022	470,000	\$298,540	ARTHUR, THOMAS C
7439691813	9/22/2022	460,000	\$245,840	GREENBERG, ROBERT FRED
7439599982	2/23/2022	460,000	\$203,920	SUZ INVESTMENT CORPORATION
7540228562	2/4/2022	457,500	\$223,960	MESSERLY, JAMES W
7439691560	12/1/2022	450,000	\$279,820	land, shannon f
7449187443	5/19/2022	450,000	\$164,980	JONES,THOMAS H
7439691220	2/24/2022	450,000	\$299,500	CORKER, GLORIA BOYETTE
7540161096	8/30/2022	430,000	\$374,070	LESS THAN THREE, LLC
7540747212	9/29/2022	425,000	\$491,010	BROOKS, LEIGH W
7439599660	4/25/2022	425,000	\$204,220	ONEAL, BONNIE
7439692086	10/31/2022	415,000	\$292,360	ROSS, HENRY
7439598364	10/18/2022	414,000	\$207,620	PLOWDEN, GERALDINE J
	9/20/2022			
7540426087 7439694361		400,000	\$244,710	456 LAUREL STREET, LLC
	1/19/2022	370,000	\$218,700	PARRISH, ROBERT R
7540167016	4/14/2022	360,000	\$164,710	VIVA VIDA TODAY, LLC
7540350633	2/24/2022	350,000	\$157,500	GAINEY, NATHAN PRESTON
7449652328	2/2/2022	350,000	\$3,119,410	SCALISE, SAM L.TR
7540810947	8/11/2022	300,000	\$250,000	SUZANNE & THAD KING FAMILY LTD P'SHIP
7540812918	8/11/2022	300,000	\$300,000	SUZANNE & THAD KING FAMILY LTD P'SHIP
7540508595	5/16/2022	297,000	\$139,460	THE HIGHLANDS BIOLOGICAL FND, INC
7439764391	1/13/2022	290,000	\$343,820	BROWN, RONALD A
7439769157	1/28/2022	275,000	\$300,000	STONE, WILLIAM L
7540509559	3/16/2022	270,000	\$161,150	COLE, ROBERT A
7540527121	5/2/2022	262,000	\$10,490	RUNKEN, MICHAEL CHRIS
7540536743	1/31/2022	230,000	\$200,000	KLOESS, PRICE M.
7540346922	4/8/2022	225,000	\$132,410	ST. JOE BEACH DEVELOPMENT, LLC
7530839862	1/14/2022	225,000	\$42,600	HOTT, STEPHEN D.
7540002571	8/31/2022	222,500	\$140,560	SMITH, DOUGLASS M
7540159048	2/15/2022	210,000	\$147,900	CAMERON, DONALD L. III.,
7540537688	1/18/2022	210,000	\$200,000	KLOESS, PRICE M.
7540411529	10/26/2022	205,500	\$65,790	CHARLOTTE CARTER MERRY MEMORIAL FND,
				• See RE TRANS page 14
				- See NL TRANS page 14

Hurricanes compete in 'Snowky' Mountain Invitational

for the Snowky Mountain Invitational Swim Meet. In a non- Emilina Hernandez went 1, 2, 3, 76 events. The Hurricanes had 54 1st, 3 2nds, and a 3rd with 4 PRs. individual swims.

Corena Dearth finished 1st 2nd and 4th in her events. She qualified for the 2023 Junior Olympic Games in Des Moines. Iowa in the 100 breaststroke. The 2023 JOs will be held at the end of July. She is the 4th swimmer to qualify for the Highlands Hurricanes 2023 National Team joining Finneaus Garner Dasha Halldin and Aniah McKim.

Halldin won 3 events and placed 2nd in 2 others. Dasha's twin brother Ben won 2 events and got a Highlands Recreation Park Team 2nd in 2 others with a PR. Younger brother Anton went 1, 2, 3 and 2 PRs. Still younger brother Stefan

On Saturday, December 17, had 4 PRs, Paolo McCrae won 2 20 Highlands Hurricane swim- events and finished 2 in 3 others mers descended on Waynesville with 1 PR. Paolo's sister Penelope had 2 PRs, a 2nd and 2 4th places. scored meet the team won 26 of 4 with 2 PR's. Ian Batista scored a personal records (PRs) out of 80 Sister Bella got a 3rd and a PR. Max Jestin went 1, 3, 4 and 2 PRs.

Ivan Shchelgachov scored 2 1sts, 2 3rds and 4 PR's, Aleks Petric got 2 1sts, a 2nd and 3 PRs. Charlie Hinton won 3 2nds, and a 3rd with 3 PRs. Younger sister Anne Marie got a 3rd and a 4th and 3 PRs. Brother Wylie scored 3 2nds and a 4th with 4 PRs. Finneaus Garner's vounger brother Asa got 3 3rds, a 4th and 4 PRs. Emma Denisoff won 2 2nds and 2 3rds with 3 PRs Chase Kenter and Dasha and younger brother Nikita scored a 1st and 3PRs.

> The Highlands Hurricanes is that practices in the evenings at the Highlands Recreation Park Pool.



CHURCH OF THE GOOD SHEPHERD

BAZAAR BARN



OPEN YEAR ROUND - FRIDAY & SATURDAY 10AM-2PM ALL PROCEEDS GO TO COMMUNITY OUTREACH!

*HOLIDAY SALE 50% OFF FURNITURE & RUGS 25% OFF LIGHTING & ART

Shoppes on the Green 94 US HWY 64 W Cashiers, NC Right behind the Crossroads

For more information, or to donate, Contact Skip Ryan at (828) 226-2588

• Biz/Org News •



Mountaintop Rotary Club of Highlands annually provides shoes for children in need at the Highlands School. Shown here are the "happy feet" of some of the recipients of this year's shoe project. Rotarians Michael Burel and Michael Crowe were the "Shoe Santas" who delivered the shoes last week. Mountaintop Rotary is also currently spearheading the coat project in conjunction with the Highlands Emergency Council. So far this winter, over 800 coats have been given out by the HEC. The coat drive will extend through at least March. Donation boxes can be found at several local churches and the Rec Park and Chamber of Commerce.

To all our customers new and young at heart!
Thank you for visiting our new location.
We would not have been able to build this
beautiful building without you.
Merry Christmas &

Happy New Year!

Nancy & Bob. Nancy's Fancy & Men's Exchange



Open Mon.-Sat. 10a to 4p or by Appointment.

Sancy's & The Exchange for Men

..on Nancy's side • 828-526-5029 ...on Bob's side • 828-526-1029

> 2060 Dillard Rd, Highlands 2 miles south of Main

Town of Highlands RE Transactions (cont.) Jan. 1 - Dec. 6, 2022

Parcel #	Deed Date	Sale Price	2019 Assessed Value	Name
INC				
7540030557	3/11/2022	200,000	\$125,000	CONE, HILLARY CARLSON TRUSTEE
7449183765	1/28/2022	150,000	\$30,000	DAVID BOCK BUILDERS, LLC
7449183830	1/28/2022	150,000	\$30,000	BUILD ATLANTA SERVICES, LLC
7449184569	1/28/2022	150,000	\$30,000	DAVID BOCK BUILDERS, LLC
7449184625	1/28/2022	150,000	\$30,000	DAVID BOCK BUILDERS, LLC
7449184700	1/28/2022	150,000	\$30,000	DAVID BOCK BUILDERS, LLC
7540113740	1/14/2022	150,000	\$150,000	DONALDSON, SUZANNE S
7540646595	6/29/2022	149,000	\$87,660	PARA DEVELOPMENT LLC
7449566547	10/17/2022	145,000	\$150,000	SPRAGUE, ERIC W
7530940638	10/17/2022	145,000	\$171,650	TALKING ROCK CREEK LLC
7449684976	4/11/2022	145,000	\$118,500	GRISWOLD, DARYL R
7550415678	8/12/2022	135,000	\$165,850	DEPINTO, MARIO
7530861983	2/25/2022	135,000	\$300,000	EAVES, SCOTT ALLEN JR
7540005127	5/16/2022	130,000	\$94,280	BUI,TAN
7530836317	9/29/2022	90,000	\$36,860	MAGNOLIA GREENE PROPERTIES, LLC
7530836449	9/29/2022	90,000	\$46,950	MAGNOLIA GREENE PROPERTIES, LLC
7530835287	9/29/2022	90,000	\$37,780	MAGNOLIA GREENE PROPERTIES, LLC
7449194170	7/7/2022	90,000	\$30,000	HILL, ANN R TRUST
7540763641	4/21/2022	85,000	\$57,450	MANZANO, FABIAN RAFAEL
7540733714	4/27/2022	20,000	\$5,000	HIGHLANDS CASHIERS LAND TRUST INC
7540733864	4/27/2022	20,000	\$5,000	HIGHLANDS CASHIERS LAND TRUST INC
7530765335	3/1/2022	16,500	\$9,900	HENDERSON, DANNY M
7530862531	9/20/2022	8,500	\$10,280	CULPEPPER, DAVID
7530508379	3/3/2022	4,500	\$436,500	HERLONG, FREDERICK C

Scaly Township RE Transactions Jan. 1 - Dec. 6, 2022

Jan. 1 - Dec. 6, 2022					
Parcel #	Deed Date	Sale Price	2019 Assessed Value	Name	
7418299090	10/7/2022	6,600,000	\$2,108,400	HIGHLANDS 2.0, LLC	
7419417256	10/7/2022	6,600,000	\$1,596,160	HIGHLANDS 2.0, LLC	
7418482843	8/19/2022	1,900,000	\$826,680 I	GOGGINS, ANDREW	
7409407936	2/1/2022	982,000	\$1,236,170	BURNER, VALERIE D	
7418179616	7/27/2022	750,000	\$238,000	FRYE, DAVID	
7408643552	6/17/2022	750,000	\$423,940	SANDERS, TERRI S	
7409613322	5/26/2022	615,000	\$404,650	GIGNILLIAT, HARRIS M.	
7419555676	1/6/2022	575,000	\$354,030	CORDLE, JOEL MICHAEL	
7418242734	2/18/2022	515,000	\$349,590	CABLE, ERIN	
7409209938	11/21/2022	500,500	\$421,930	RATLIFF, PHILLIP R	
7409841987	2/3/2022	500,000	\$243,680	DIPNER,TRENT A	
7409852406	2/3/2022	500,000	\$67,880	DIPNER,TRENT A	
7408126495	12/6/2022	460,000	\$160,900	COMO, BRADY L	
7500423278	7/7/2022	420,000	\$53,940	RIVERWOOD RETREAT, LLC	
7419109275	5/6/2022	420,000	\$453,570	CLAY HOLDINGS, LLC	
7408863406	11/30/2022	405,000	\$39,840	MELLOW MOON Z, LLC	
7408865312	11/30/2022	405,000	\$243,370	MELLOW MOON Z, LLC	
7419021083	4/1/2022	399,000	\$174,300	PREVATTE, EDWIN ETRUST	
7408322551	4/29/2022	398,500	\$172,410	CHRIST, ROBERT M	
7409747862	4/28/2022	390,000	\$156,750	STROHM, HARMONY STAR TRUST	
7418340839	11/3/2022	389,000	\$271,980	LAUGHBRIDGE, HOLLY M	
7408692929	2/15/2022	374,000	\$22,820	NORRIS, BENJAMIN	
7409509066	2/15/2022	374,000	\$257,130	NORRIS, BENJAMIN	
7419558605	2/11/2022	352,500	\$299,160	LEINGANG, MICHAEL L	
7418364612	5/4/2022	340,000	\$186,850	van brunt,thomas	
7409299990	4/14/2022	336,000	\$6,270	BUCKSAW GREEN, LLC	
7408318745	6/22/2022	325,000	\$145,850	DEC INVESTMENT TRUST	
7419158736	7/20/2022	300,000	\$94,460	ASHLEY, PETER E	
7419220685	7/15/2022	275,000	\$135,340	ross, linda joan	
7408126040	10/4/2022	250,000	\$161,100	MCNALLY, MICHAEL G & CAROL A TRUST	
7408563001	2/24/2022	229,000	\$76,020	STATE OF NC DEPT OF TRANSPORTATION	
7419448621	6/24/2022	225,000	\$187,970	OWEN, WILLIAM N.	
7408223687	3/4/2022	225,000	\$24,780	HAMMOND, DON	
7408893278	2/25/2022	225,000	\$208,410	MULLARKEY, DONALD SEAN	
7418099199	2/2/2022	199,000	\$186,320	TALLEY, WHITNEY	
7419179048	5/27/2022	191,000	\$92,480	BONILLA, JULIO JR	
7418192038	7/26/2022	185,000	\$109,200	WILKINS, DARYL S	
7419110164	7/6/2022	177,000	\$44,970	TYRE, MARION M. III	
7419023452	2/11/2022	155,000	\$125,000	KNIGHT, GLEN MARCUS	
i 7419023551	2/11/2022	155,000	\$125,000	NUVIEW TRUST CO. CUSTODIAN FBO	

Scaly Township RE Transactions (cont.) Jan. 1 - Dec. 6, 2022

Sale Price 2019 Assessed Value

Name

Deed Date

Parcel #

Deed Date	Sale Price	2019 Assessed Value	Name
5/19/2022	150,000	\$67,960	WAYT, CHRISTIAN STEVENS
3/23/2022	147,000	\$24,060	FISCHER, B.J.
9/1/2022	140,000	\$125,000	HILYER, WILLIS O II
2/9/2022	140,000	\$125,000	HIGGINS, DAVID
1/5/2022	135,000	\$106,920	JOHNSON, RAYMOND J.
2/22/2022	129,000	\$44,690	BOWSER, TODD A.
10/6/2022	125,000	\$88,490	TYRE, MARION M. III
6/21/2022	125,000	\$422,970	HARVEY, LILIA C
3/4/2022	125,000	\$23,700	HAMMOND, JOHN DAVID
3/4/2022	125,000	\$23,010	HAMMOND, JOHN DAVID
3/11/2022	118,000	\$25,220	BRAGG, DENNIS RAYMOND
3/11/2022	118,000	\$23,700	BRAGG, DENNIS RAYMOND
9/27/2022	115,000	\$29,240	G & G PROPERTY MGT INVESTMENTS, LLC
9/27/2022	115,000	\$26,570	G & G PROPERTY MGT INVESTMENTS, LLC
3/15/2022	115,000	\$21,850	DOUCET, NED E JR
3/15/2022	115,000	\$21,580	DOUCET, NED E JR
9/1/2022	105,000	\$65,630	RIVERA, ADRIANA
8/4/2022	101,000	\$36,420	ETHRIDGE MILL PROPERTIES, LLC
10/19/2022	83,500	\$27,410	JUSTINN, RICHARD J.
8/3/2022	75,000	\$29,730	BABATZ, LOIS
8/3/2022	75,000	\$32,200	BABATZ, LOIS
9/1/2022	72,500	\$30,050	PARKER, AMY E
10/3/2022	70,000	\$44,790	OLIVERA, ALEX GUSTAVO
3/9/2022	70,000	\$55,050	CLAY HOLDINGS, LLC
10/3/2022	64,000	\$41,180	BRYNER, JOHN
3/7/2022	64,000	\$24,780	HAMMOND, DON
4/8/2022	60,000	\$86,540	CULVER, KATHLEEN
10/31/2022	55,000	\$29,240	JDM PROPERTIES, GP
11/3/2022	52,500	\$53,600	GRIFFIN, MARLIE M
3/2/2022	50,000	\$390	GREER, RICHARD S.
11/7/2022	45,000	\$28,600	POSEY, DANNY R
8/2/2022	45,000	\$100,000	MEADOWS, JIM P
11/4/2022	42,000	\$38,060	SMITH, DANIEL CHAD
8/11/2022	35,000	\$52,880	SZYMKIEWICZ, PAUL
8/31/2022	33,000	\$60,630	MCCANN, RONALD W JR
6/13/2022	33,000	\$25,420	VAUGHAN, ROGER A III
11/29/2022	30,000	\$50,000	VW INVESTMENTS, LLC
10/14/2022	20,000	\$20,190	HAGAN BINDER DESIGN, LLC
3/1/2022	20,000	\$9,430	STATE OF NC DEPT OF TRANSPORTATION
2/24/2022	15,000	\$76,020	STATE OF NC DEPT OF TRANSPORTATION
9/15/2022	1,000	\$52,550	FIELD, PAUL H.
3/16/2022	500	\$63,770	BALLEW, HARLEY JAMES
	5/19/2022 3/23/2022 9/1/2022 2/9/2022 1/5/2022 2/22/2022 10/6/2022 3/4/2022 3/4/2022 3/11/2022 9/27/2022 9/27/2022 9/27/2022 3/15/2022 9/1/2022 8/4/2022 10/19/2022 8/3/2022 9/1/2022 8/3/2022 9/1/2022 10/3/2022 10/3/2022 10/3/2022 11/3/2022 11/4/2022 8/3/2022 11/4/2022 11/4/2022 8/31/2022 11/4/2022 8/31/2022 11/29/2022 11/29/2022 11/29/2022 11/29/2022 10/14/2022 3/1/2022 11/29/2022 11/29/2022 11/29/2022 11/29/2022 11/29/2022 11/1/2022 8/1/2022 11/29/2022 11/29/2022	5/19/2022 150,000 3/23/2022 147,000 9/1/2022 140,000 1/5/2022 140,000 1/5/2022 135,000 2/22/2022 129,000 10/6/2022 125,000 6/21/2022 125,000 3/4/2022 125,000 3/4/2022 125,000 3/4/2022 115,000 3/11/2022 118,000 9/27/2022 115,000 9/27/2022 115,000 9/27/2022 115,000 3/15/2022 115,000 3/15/2022 115,000 9/1/2022 105,000 8/4/2022 101,000 10/19/2022 83,500 8/3/2022 75,000 8/3/2022 75,000 9/1/2022 72,500 10/3/2022 70,000 3/9/2022 70,000 10/3/2022 64,000 4/8/2022 60,000 11/3/2022 55,000 11/3/2022 55,000 11/4/2022 45,000 8/2/2022 45,0	5/19/2022 150,000 \$67,960 3/23/2022 147,000 \$24,060 9/1/2022 140,000 \$125,000 1/5/2022 135,000 \$106,920 2/2/2/2022 129,000 \$44,690 10/6/2022 125,000 \$88,490 6/21/2022 125,000 \$422,970 3/4/2022 125,000 \$23,700 3/4/2022 125,000 \$23,700 3/4/2022 125,000 \$23,700 3/11/2022 118,000 \$25,220 3/11/2022 118,000 \$23,700 9/27/2022 115,000 \$22,240 9/27/2022 115,000 \$26,570 3/15/2022 115,000 \$21,580 9/1/2022 105,000 \$65,630 8/4/2022 105,000 \$65,630 8/4/2022 105,000 \$36,420 10/19/2022 83,500 \$27,410 8/3/2022 75,000 \$32,200 9/1/2022 75,000 \$32,200 9/1/2022

Highlands Township RE Transactions Jan. 1 - Dec. 6, 2022

Parcel #	Deed Date	Sale Price	2019 Assessed Value	Name
7551414129	6/24/2022	4,250,000	\$450,000	4200 FEET HIGH, LLC
7551414353	6/24/2022	4,250,000	\$1,669,960	4200 FEET HIGH, LLC
7550161834	10/20/2022	4,100,000	\$3,819,510	CHEEK-MILBY, KATHLEEN
7550163930	10/20/2022	4,100,000	\$1,000,000	CHEEK-MILBY, KATHLEEN
7551204035	11/3/2022	3,675,000	\$150,000	roberts, andrew n.
7551205068	11/3/2022	3,675,000	\$1,211,580	roberts, andrew n.
7551206172	11/3/2022	3,675,000	\$150,000	roberts, andrew n.
7541782739	8/10/2022	3,200,000	\$1,352,620	REVOC. INTER-VIVOS TR. FOR BRIAN T. ECKLEY
7551527577	5/25/2022	3,000,000	\$250,000	THOMPSON, JEFF
7551528415	5/25/2022	3,000,000	\$1,295,390	THOMPSON, JEFF
7551510589	4/7/2022	2,800,000	\$1,149,380	HIGHLANDS POINT INVESTMENTS, LLC
7551615830	7/25/2022	2,500,000	\$855,250	WALKER PROPERTY INVESTMENTS,LLC
7550274780	11/10/2022	2,450,000	\$1,224,110	CULLASAJA CLUB INC
7550271664	10/18/2022	2,250,000	\$706,560	DRAISIN, NEIL WILLIAM
7541750432	1/31/2022	2,250,000	\$1,291,810	GARSKE, EDWARD ETRUST
7551600725	11/4/2022	2,200,000	\$1,057,730	BOSTON,WARD III
7540847924	4/5/2022	1,965,000	\$1,463,520	LENDR, LLC
7551823209	9/19/2022	1,937,500	\$823,660	FOWLER, ROBERT T JR
7551854741	4/22/2022	1,895,000	\$491,150	HAYDEN,TIMOTHY S
7449222793	10/21/2022	1,880,000	\$1,160,110	GOLDEN GRACE PROPERTIES, LLC
7449223518	10/21/2022	1,880,000	\$58,740	GOLDEN GRACE PROPERTIES, LLC
7520081805	9/30/2022	1,795,000	\$961,260	BUCK, RICHARD
7459309181	10/6/2022	1,775,000	\$92,280	LOFTON MOUNTAIN RANCH, LLC
				 See RF TRANS page 1

RG NEWS.



Tiffany Ervin, Chris Wilkes and Robert E. Smith.

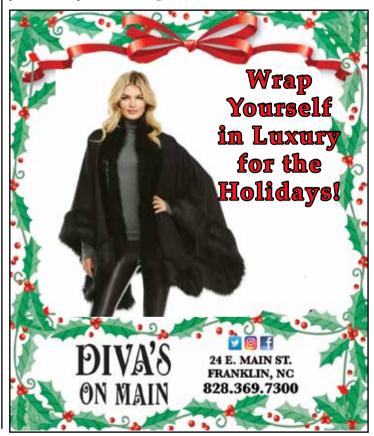
Rotary learns about the CART Fund

The Rotary Club of Highlands welcomed Tiffany Ervin, self-proclaimed Rotary Geek, to the meeting held on November 22.

Ervin discussed the Rotary CART Fund (Coins for Alzheimer's Research Trust) which collects and provide dollars for leading edge research for the cure/= and prevention of Alzheimer's disease.

It started in 1996 with Rotarians voluntarily emptying their pockets and purses of change at

weekly meetings. CART is a Rotary-initiated project that illustrates the amazing power of Rotary. By providing grants to researchers in the early and conceptual stages of a line of research, CART enables its grant recipients to explore approaches to arresting or curing Alzheimer's Disease that may be outside the mainstream ideas being pursued by big pharmaceutical companies.





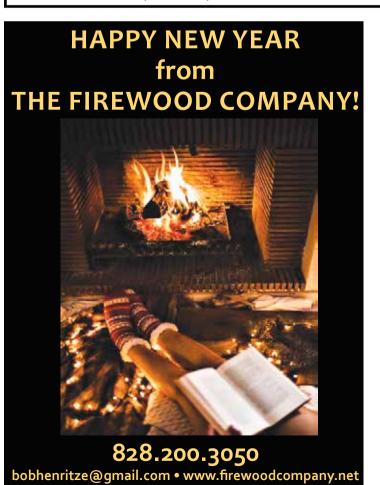








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Highlands Township RE Transactions (cont.) Jan. 1 - Dec. 6, 2022

		Juiii I		
Parcel #	Deed Date	Sale Price	2019 Assessed Value	Name
7459403016	10/6/2022	1,775,000	\$584,740	LOFTON MOUNTAIN RANCH, LLC
7550055179	9/2/2022	1,700,000	\$571,760	SHEEHY, ELIZABETH ANN TRUST
7541559350	10/25/2022	1,675,000	\$840,220	DENTON, THOMAS
7540894100	11/10/2022	1,650,000	\$738,890	PIERCE, JAMES R JR
7459368467	9/13/2022	1,600,000	\$355,710	MACK FARM, LLC
7550272344	11/15/2022	1,575,000	\$715,750	ROGERS, WILLIAM
7449401434	4/20/2022	1,500,000	\$228,380	WILLIAMS, LEONARD E JR
7449403619	4/20/2022	1,500,000	\$1,133,790	WILLIAMS, LEONARD E JR
			\$480,200	
7541606463	4/19/2022	1,450,000		BDESIGN PROPERTIES, LLC REYNOLDS HIGHLANDS LLC
7551418041	4/21/2022	1,387,000	\$903,750	
7551713303	8/25/2022	1,379,500	\$417,980	KELLER, ALAN L
7541835798	7/21/2022	1,347,000	\$587,470	MOZLEY, JANET
7541835907	7/21/2022	1,347,000	\$107,970	MOZLEY, JANET
7551713491	8/31/2022	1,338,000	\$548,570	PAGANO, JAMES B
7530103110	6/17/2022	1,320,000	\$54,030	SPENCER, JOHN BRADSHAW
7550599347	8/19/2022	1,300,000	\$753,540	BALL, KYLET
7530783871	9/1/2022	1,283,000	\$858,130	RANDOLPH, CHRISTOPHER FITZ JR
7541830627	12/5/2022	1,275,000	\$632,160	NEWTON, JANET R TRUST
7551619667	8/9/2022	1,250,000	\$676,610	GREGORY & JUNETRUST
7541902964	2/4/2022	1,250,000	\$65,320	DORSA, PAUL
7541903978	2/4/2022	1,250,000	\$859,780	DORSA, PAUL
7551622864	11/15/2022	1,150,000	\$482,540	COPELAND, PATRICIA PATTERSON
7459576088	11/28/2022	1,100,000	\$202,590	BLACKROCK EQUESTRIAN RANCH, LLC
7459579709	11/28/2022	1,100,000	\$202,590	BLACKROCK EQUESTRIAN RANCH, LLC
7459683301	11/28/2022	1,100,000	\$196,280	BLACKROCK EQUESTRIAN RANCH, LLC
7530313145	10/26/2022	1,100,000	\$937,210	JAM HOLDINGS AND INVESTMENTS, LLC
7551801691	10/11/2022	1,100,000	\$576,590	DRAPER, DUANE D
7530226144	4/27/2022	1,100,000	\$968,320	WALPOLE, HOWARD
7540885451	11/9/2022	1,025,000	\$726,640	HARRISON TRUST
7531927263	3/17/2022	1,000,000	\$696,830	VALENTINE MANOR, LLC
7541020449	3/17/2022	1,000,000	\$94,030	VALENTINE MANOR, LLC
7541953611	10/21/2022	995,000	\$541,690	gg@highlands, llc
7541770767	4/26/2022	995,000	\$653,260	KIRBY, KEVIN SCOTT
7551606767	3/1/2022	975,000	\$520,400	468 BULLEIT NC, LLC
7438875116	10/18/2022	955,000	\$543,230	BURGESS, CLINT AND LISA A REVOCTRUST
7438972358	10/18/2022	955,000	\$187,050	BURGESS, CLINT AND LISA A REVOCTRUST
7550470404	10/20/2022	950,000	\$478,760	WIGINGTON, FRANCES E LIVING TRUST
7448556860	10/11/2022	950,000	\$427,490	TRUE, RIAN T
7551637827	9/28/2022	950,000	\$1,175,280	DENT, PAUL
7551646076	9/28/2022	950,000	\$150,000	DENT, PAUL
7551827220	8/22/2022	950,000	\$591,210	MCNEESE, JOSEPH FRANKLIN
7540485908	6/17/2022	950,000	\$572,790	FAUGL, TIMOTHY ALLEN, JR.
7540494167	6/17/2022	950,000	\$41,120	FAUGL, TIMOTHY ALLEN, JR.
7541950903	6/15/2022	950,000	\$69,950	WASS DE CZEGE, HUBA
7541951758	6/15/2022	950,000	\$433,670	WASS DE CZEGE, HUBA
7541966252	8/31/2022	940,000	\$540,470	SPENCER, ROBERT H JR
7540786374	11/10/2022	910,000	\$738,180	PORTNOY, DANIEL TRUST
7540951158	2/16/2022	910,000	\$411,360	GUIDRY, HELEN SMITH
7540661768	11/28/2022	900,000	\$361,580	RUTER, KLAUS
7439253512	6/10/2022	900,000	\$291,140	HEINTZ, GREGORY
7439254419	6/10/2022	900,000	\$39,690	HEINTZ, GREGORY
7540881189	8/16/2022	899,000	\$404,080	HONEY BEE COTTAGE, LLC
7448674506	6/30/2022	899,000	\$465,010	HOCK, CHARLES WILLIAM III
7550067667	10/7/2022	895,000	\$776,640	RIVER COURT INVESTMENTS, LLC
7550475714	7/20/2022	895,000	\$350,000	HARTMAN, DEBORAH LYNN TRUST
7429355496	4/5/2022	895,000	\$838,930	ANCIENT CITY CAPITAL OF N.C., LLC
7551307598	3/9/2022	876,000	\$592,850	DZIALO, JOSEPH
7439582461	6/16/2022	872,000	\$329,960	HENDRICKSON, JANET J
7540956902	10/19/2022	860,000	\$452,270	CLAVETTE, STEVEN R
7541954359	4/18/2022	851,000	\$312,790	HARRIS, MARK D
7448254231	6/30/2022	849,000	\$328,440	HOCK, CHARLES WILLIAM III
7449410155	4/19/2022	835,000	\$477,870	YOUNTS, TYLER
7439583492	6/30/2022	833,000	\$301,190	HOCK, CHARLES WILLIAM III
7531913521	10/21/2022	829,500	\$477,290	ALEXANDER, MATT
				BOWSER, MATTHEW
7540760630 7550592855	9/14/2022 8/2/2022	825,000 825,000	\$229,770 \$490,660	R.S. BUCKMAN ENTERPRISES INC
	8/2/2022		\$490,660 \$577.540	
7540987497	7/20/2022	825,000	\$577,540 \$440,970	CALAHAN, SCOTT C TRUST
7551720148	7/7/2022	825,000	\$448,970	MORGAN, JOSHUA B
7551627272	6/28/2022	825,000	\$498,640	PEACOCK, RICHARD H
7541407998 7541419076	1/24/2022	814,000 814,000	\$652,560 \$134,400	MOORE, J KEVIN

7541419076

1/24/2022

814.000

\$134,400

MOORE, I KEVIN

To Be Continued Jan. 5, 2023

• Biz/Org News



On Thursday, December 15, 2022, the Highlands Community Child Development Center hosted a staff appreciation Parent Pot Luck Breakfast. Parents of the students brought in breakfast for the staff in appreciation for helping to provide day care for their pre-school children.

...INVESTING continued from page 8

have it tested or get a DIY kit. For more information, call the Safe Drinking Water Hotline 1-800-426-4791.

8. I will review my homeowner's insurance policy. Things change and so do the needs of your insurance protection. Do you offer your home as a vacation rental? Do you have a proper rider? When is the last time you did a home inventory? You may think you don't have much until you inventory vour valuables. Consider jewelry, artwork, fine metals such as silver flatware, etc. You can have someone appraise them, take photos, document and keep those in a protected place outside of your home. At the very least, make a list with a description with a few notes about the piece(s).

9. I will refresh and renew in 2023. It can be daunting. You want to redo a bathroom, but there's always, While we're at it... and the list just keeps getting longer. Too many items to check off may lead to nothing getting done. (Ask me how I know.) Look at what needs to be done and DO ONE THING. Something as simple as painting the front door can make a big difference. Replacing an appliance near the end of its

life allows you to plan and prepare for its replacement. Restore your deck to help it last longer. There are some good products on the market or hire an experienced pressure washer. If you can't land-scape your whole lot/parcel, start with one spot, maybe near the entry of your home.

10. I will declutter. Why, oh why did I save this until last? I saw a meme recently that said it best. I'm not a CRASTINATOR, I'm a professional. I'm a PROCRASTINATOR. We all have junk drawers, closets, junk rooms or some have attics, and/or basements where we put things that have no place. Tackle one drawer or one section of a closet or room.

So, there you have it. It's time to get out the pen and paper and write it down. Make the list. It's been proven that writing down your intentions will help cement them into your mind but remember: Don't beat yourself up if you don't finish the list. These are intentions. Tip: if you make your list detailed enough, there will always be something to scratch through as completed. Give yourself credit for the little things. I hope you and yours have a happy and healthy New Year!

• Spiritually Speaking •



God in the Flesh

Pastor Sam Forrester Whiteside Presbyterian Church, Cashiers

That which was from the beginning, which we have seen with our own eyes, we have looked at and our hands have touched - this we proclaim concerning the Word of life. The life appeared; we have seen it and testify to it, and we proclaim to you the eternal life, which was with the Father and has appeared to us (I John 1:1-2).

ohn's express purpose in these first words of this letter is to show the eternal Word, Jesus Christ, as the second person of the Triune Godhead. He reveals that he has ome into this world as the incarnate God-man. Jesus was not, as the Gnostic's claimed, simply a ghost, but was a real, live, in the flesh man. John in his earlier writings stated it this way, He made his dwelling among us (John 1:14).

John affirms that he and the other disciples are credible witnesses of these events. The gnostics taught that all human flesh was evil and all spiritual things were good. Therefore, they said, God could never touch flesh and thus would never have taken it on. John refutes this with his testimony of Christ's life in the flesh.

John says he and the other disciples were there, they touched Jesus and looked upon him with their eyes and heard him with their ears. Their collective testimony is that Jesus Christ was truly the second person of the Godhead, the eternal God-man, clothed in flesh.

Jesus came down from the Father in heaven with a message. The message was a clear revelation from God and was contained in the words and character of His Son. John declares this to be God's message. Verse 5, This is the message we have heard from Him and declare to you: God is light; in Him there is no darkness at all.

This message declares that God is bright, pure and holy beyond compare. Later, John will tell you in chapter four about this great act of love given through Jesus Christ. This act was His wonderful and marvelous sacrifice. He came into this world to be the propitiation for your sins. To be the atoning sacrifice for you a sinner. I John 4:10, This is love: not that we loved God, but that He loved us and sent His Son as an atoning sacrifice for our sins. Verse 8 says Whoever does not love does not know God, because God is love.

John shows that Jesus was so much the perfect example of love that He has revealed that God is, in fact, love itself. In revealing that God is light and love, John has shown you what the foundation of holiness really is. When you consider what righteousness, goodness, and purity really are, you must then consider God. For God is the true

• See SPIRITUALLY SPEAKING page 19

BLUEVALLEY BAPTIST CHURCH

Rev. Oliver Rice. Pastor (706) 782-3965 Sundays: School: 10 a.m., Worship: 11 Sunday night services every 2nd & 4th Sunday at 7

Wednesdays: Mid-week prayer meeting: 7 p.m.

BUCK CREEK BAPTIST CHURCH

828-269-3546 • Rev. Jamie Passmore. Pastor Sundays: School: 10 a.m.; Worship: 11

CASHIERS ÚNITED METHODIST CHURCH

Rev. Aryn Williams-Reubel. Pastor 828-743-5298 Sundays: School at 9:30 Worship 10:30 Wednesday night Dinner and Service 5:30

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Sundays: 10 a.m. Worship; Holy Communion 1st & 3rd Sundays

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828-743-1701 • 464 Hwy 64E. Cashiers. NC 28717 www.christanglicancashiers.com

9:30am Sunday School; 10:30am Worship Service. Mon. Night Bible Study & Dinner, 6pm, call for details.

CHRIST CHURCH OF THE VALLEY. CASHIERS

Pastor Brent Metcalf • 743-5470

Sun.10:45am. S.S 9:30am. Wed. 6pm supper and teaching. Tues. Guys study 8am. Gals 10am.

CHRISTIÁN 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 lim Kinard

Sundays: School: 10 a.m.; Worship: 11a.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 Sundays: Service 10:45am, Children's 10:30am Wednesdays: Youth 5:30-7pm; Women's Bible Study: Mondays

4:30pm, Tuesdays 10am; Men's Bible Study: Wednesdays &
Thursdays 7am @ Zookeeper Bistro

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Pastor Steve Kerhoulas

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Rev.W. Bentley Manning, Rector • 526-2968
5th and Main streets • www.incarnationwnc.org
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Sanctuary 10:30a; Morning Prayer Mon-Thurs 8:30a in Chapel

FIRST BAPTIST CHURCH HIGHLANDS

828-526-4153 • www.fbchighlands.org

Dr. Mark Ford, Pastor • 220 Main Street, Highlands Sun.:Worship 10:45 am; Sun.: Bible Study 9:30 am

Wed.: Men's Bible Study 8:30 am; Choir 5p; Prayer Mtg 6:15p

FIRST PRESBYTERIAN CHURCH

Curtis Fussell & Emily Wilmarth, pastors 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.. Choir:6p

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Sunday School: 10 am. Worship Service: 11 am 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 10am - Wed. - 7pm; Dinner - Wed. 6pm

HAMBURG BAPTIST CHURCH

Hwy 107N. • Glenville. NC • 743-2729 • Nathan Johnson Sunday: School 9:45a. Worship I I a & 7p. Bible Study 6p Wed. Kidsquest 6p.: Worship 7p.

HIGHLANDS ASSEMBLY OF GOD

Randy Reed. Pastor 828-421-9172 • 165 S. Sixth Street Wed. Bible Study: 6 p.m.; Sundays: Worship: I I

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 9a. Wednesday Worship is 6:30p

HIGHLANDS UNITED METHÓDIST CHURCH

Rev. Dr. Randy Lucas. Pastor 526-3376 In-Person and live-streamed Worship Services 909a Bluegrass and I I a Traditional www.highlandsmethodist.org

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Sundays: School:10 a.m.; Worship:11. Choir:6 p.m. Wed: Bible Study and Youth Mtg.:7 p.m.

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743-2583 • Independent Bible Church Sun:10:30 a.m. at Big Ridge Baptist Church. 4224 Big Ridge Road (4.5 miles from NC 107) Weds: Bible Study 6:30 p.m.;Youth Group 6 p.m.

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Rev. Marty Kilby

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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.

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Bazaar Barn is open Fri. & Sat. 10a -2p.

UNITARIAN UNIVERSALIST FELLOWSHIP

85 Sierra Drive. Franklin • uufranklin.org Sunday Worship - 11 a.m.

WHITESIDE PRESBYTERIAN CHURCH

Rev. Sam Forrester/Cashiers Sunday School: 10 am. Worship Service: 11 am

• Biz/Org News •

HCHF awards 4 Seasons Grant for Mobile Training Unit and Equipment

Highlands Cashiers Health Foundation (HCHF) has awarded Four Seasons. The Care You Trust a grant to support the purchase of a mobile medical vehicle and SIM mannequin. This equipment will enhance the education and training for staff, ultimately affecting the care provided to patients served in the Highlands and Cashiers area. Four Seasons will also be able to provide care to more rural patients throughout the western region.

Ensuring that quality care is available wherever one calls home is our priority, says Four Seasons President & CEO, Dr. Millicent Burke-Sinclair, Ed.D. MBA. MLAS, SPHR®, SHRM SCP. When a member of our community needs serious illness or end-of-life care, we are available and now, more than ever before, we will be more accessible and more responsive. We believe that every moment is important throughout the seasons of life and through the support of this grant, we will be able to expand our commitment to high quality training for staff so that we can provide even higher quality care to those in need. We are grateful for HCHF's generosity and dedication to Western North Carolina.

The mobile unit equipped with a mannequin and educational technology will create flexible space for training new staff, verifying required competencies, and conducting refresher courses for existing staff. The Mobile SIM Lab will allow Four Seasons to conduct required CPR recertifications. skills assessments, and hospice and palliative care-specific training for nurses, CNAs, social workers, and home health aides. This vehicle and simulation technology will also allow Four Seasons to expand their reach in recruitment, training, and skills assessment of healthcare staff in the six westernmost counties of North Carolina

Gibby Shaheen, Town Clerk/Accounts Payable Technician for the Town of Highlands, has first-hand experience working with Four Seasons, as they helped support her father, Gilbert Beck. It is such a great comfort to have someone to guide and reassure you through the process, Shaheen said. It was a blessing for sure. I am so excited that the Foundation is supporting Four Seasons. Any time you can make the training process easier by taking the training to the people is a huge advantage. The people of western North Carolina will greatly benefit from that service.

We are excited to be able to partner with Four Seasons for this grant, says Robin Tindall, CEO and Executive Director of Highlands Cashiers Health Foundation. The new mobile unit and SIM mannequin will create new opportunities for certification and training upgrades. Four Seasons

provides needed care for patients and families facing difficult times, and we are thrilled to help them expand their services in our community.

Highlands Fire & Rescue Department asks that you depose of ashes properly

Chief Ryan Gearhart and Asst. Chief Robbie Forrester ask that ashes gathered from fireplaces or grills or fire pits be deposited in metal containers.

So far this year, there have been a few fires started due to hot ashes not being deposited correctly.

Typically, there are several each year.

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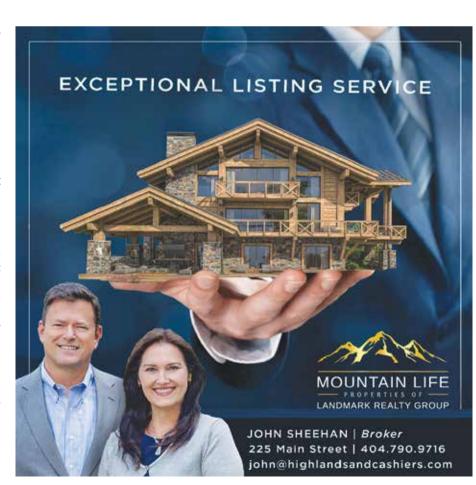
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...SPIRITUALLY SPEAKING from 18

and perfect standard and that standard has been revealed to you through the flesh of

It is essential that you as believers in Jesus and His incarnation understand, God's holiness is the very foundation of the true Gospel. If God were not holy, there would be no need for a sacrifice for sin. The reason you needed a sacrifice for sin in the first place is because sin cannot enter into God's presence. It is because of God's holiness that you as a sinner are without hope. You are forever cut off from God by your sin and completely unworthy in His eyes. The only thing you will ever receive from God in your sinful estate is His wrath. But Jesus came to do for sinful men what they could never do for themselves. He came to live the perfect life in their place because through Adam's sin all men died spiritually and are lost in sin. Ephesians 2:1 And you He made alive, who were dead in trespasses and sins. He also came to die the atoning death on behalf of all sinners who would acknowledge their sin and come trusting in Him and in Him alone. John 14:6 I am the way, the truth, and the life. No one comes to the Father except through Me. He also came in the flesh to take on the curse sin brought into the world. He went to the cross to defeat the last enemy, death. Revelation 21:4 And God will wipe away every tear from their eyes; there shall be no more death, nor sorrow, nor crying. There shall be no more pain, for the former things have passed away.

All of this stands on the incarnation of our Lord and Savior. You can know none of the hope present in these words without a solid belief in Christ Jesus as the God who has come in flesh.



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• CLASSIFIEDS page 22





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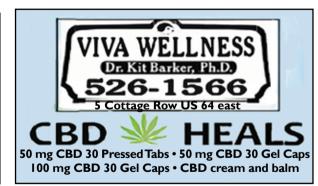
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...REAL ESTATE continued from page 4

People who wish to appeal further, can request a formal board of equalization and review form to fill out and send back. The board cannot meet until the first Monday in April, which is April 3rd, said Braswell.

Qualified and Non-Qualified 2022 sales as of Dec. 6, 2022

Town of Highlands, Highlands Township, Flats Township (Scaly Mountain)

Qualified sales are the ones the Tax Appraiser uses to assess property.

In 2022, there were 858 parcels sold with 47 sales involving multiple sales in the Town of Highlands, Highlands Township and the Scaly Township with a true total of 807 deeds recorded thru Dec. 6, 2022 for the Town of Highlands, Highlands Township and the Scaly Mountain Township.

Only 471 have stamps greater than \$0 and some of these may be disqualified due to not being a good sale.

Some of the reasons sales can be disqualified are -- multiple parcels purchased in one deed; deed stamps \$0; related party sales; government, church or lending institution sales; forced sales; auction sales; partial interest sold; life estate sold; and personal property was included in sale, she said.

The number of parcels that have been sold are -- 3,016 in the Town of Highlands; 4,076 in the Highlands Township, and 1,214 in the Scaly Mountain Township. Some recorded deeds may have multiple parcels, but it is only considered one sale.

There were 494 improved parcels sold in 2022 – 213 in the Town of Highlands, 231 in the Highlands Township and 50 in the Scaly Mountain Township.

There were 364 unimproved (vacant) parcels sold in 2022 – 96 in the Town of Highlands, 182 in the Highlands Township and 86 in the Scaly Mountain Township.

As for multiple parcels sold per deed there were 13 in the Town of Highlands, 27 in the Highlands Township and 7 in the Scaly Mountain Township.

According to Braswell, something new over the last four years, is the multiple sales of parcels.

From 2021 to 2022 there were more than 100 sales that show the parcel has been

sold within the previous year or years.

There have also been sales over more than one year -- in 2019, then in 2020 and then again in 2022.

One example is a parcel in Trillium Place in the Town of Highlands that sold in 2019 for \$380,000 then again in 2020 for \$475,000 then again in 2022 for \$755,000.

On The Franklin Road (US 64 west) a .08 acre with a dwelling sold in 2021 for \$379,000 and then again in 2022 for \$510,000.

On Cullasaja Drive, a parcel with a dwelling sold for \$434,000 in 2020 then less than six months later sold for \$470,000, then less than a year later, in 2022, it sold for \$670,000.

On Sherwood Forest a sale in 2020, which included a dwelling, sold for \$395,000; then less than a year later, in 2021, it sold again for \$760,000 then again in 2022 for \$1,250,000.

A Holt Road parcel with dwelling sold in 2019 for \$435,000 then again in 2022 for \$833,000.

A lot on Deer Run sold in 2020 for \$46,000 then less than a year later it sold for \$65,000, said Braswell.

Sales of over \$1 million

In 2022, the number of sales above \$1 million in the Town of Highlands, Highlands Township and Scaly Mountain Township was 97 – 53 in the Town of Highlands, 42 in the Highlands Township and 2 in the Scaly Township.

The highest sale in 2022 in the Town of Highlands was \$8,000,000 recorded June 15, 2022.

The highest sale in the Highlands Township which involved more than one parcel but was recorded as one sale was \$4,250,000 recorded on June 24, 2022.

The highest sale in the Scaly Mountain Township was recorded Oct. 7, 2022 for \$6,600,000.

Parcels that had a \$0 excise stamp in those three areas was 387.

Please contact the Macon County tax office with any questions at 828-349-2147.

- Kim Lewicki

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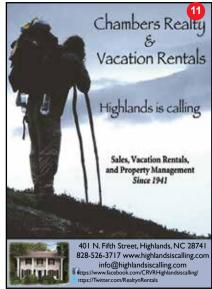


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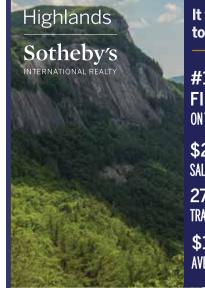
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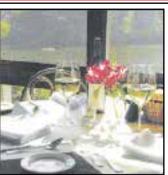


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