



Annual Settlement and Order of Collection for Approval by the Buncombe County Commissioners

Pursuant to the provisions of North Carolina General Statute § 105-373, this memorandum is the Tax Collector's report of settlement to the Buncombe County Board of Commissioners for tax year 2017 (fiscal year 2018).

At the beginning of each fiscal year, the Tax Collector must provide to the Board of Commissioners an annual settlement of property tax collected in the previous fiscal year for approval, prior to being charged to collect taxes for the current fiscal year.

Included in this settlement are three primary requirements:

- Sworn settlement of all taxes collected in the prior fiscal year
- List of unpaid taxes for the prior fiscal year
- List of taxpayers who have been found to be insolvent with unpaid personal property taxes

I certify the information contained in the fiscal year 2018 annual settlement has been reviewed and to my knowledge is true and accurate.

Jennifer Pike
Tax Collector

Following approval of the Tax Collector's Annual Settlement of the preceding year, pursuant to NCGS § 105-321, an order of collection to the Tax Collector must be adopted for the 2018 tax year authorizing the collection of the current fiscal year property taxes.



NCGS § 105-373. Settlements.

(a) Annual Settlement of Tax Collector. -

- (1) Preliminary Report. - After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make a sworn report to the governing body of the taxing unit showing:
 - a. A list of the persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person; and
 - b. A list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person. (To this list the tax collector shall append his statement under oath that he has made diligent efforts to collect the taxes due from the persons listed out of their personal property and by other means available to him for collection, and he shall report such other information concerning these taxpayers as may be of interest to or required by the governing body, including a report of his efforts to make collection outside the taxing unit under the provisions of G.S. 105-364.) The governing body of the taxing unit may publish this list in any newspaper in the taxing unit. The cost of publishing this list shall be paid by the taxing unit.
- (2) Insolvents. - Upon receiving the report required by subdivision (a)(1), above the governing body of the taxing unit shall enter upon its minutes the names of persons owing taxes (but who listed no real property) whom it finds to be insolvent, and it shall by resolution designate the list entered in its minutes as the insolvent list to be credited to the tax collector in his settlement.
- (3) Settlement for Current Taxes. - After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make full settlement with the governing body of the taxing unit for all taxes in his hands for collection for the preceding fiscal year.

NCGS § 105-321. Disposition of tax records and receipts; order of collection.

(b) Before delivering the tax receipts to the tax collector in any year, the board of county commissioners or municipal governing body shall adopt and enter in its minutes an order directing the tax collector to collect the taxes charged in the tax records and receipts. A copy of this order shall be delivered to the tax collector at the time the tax receipts are delivered to him, but the failure to do so shall not affect the tax collector's rights and duties to employ the means of collecting taxes provided by this Subchapter. The order of collection shall have the force and effect of a judgment and execution against the taxpayers' real and personal property and shall be drawn in substantially the following form:

State of North Carolina

County (or City or Town) of _____

To the Tax Collector of the County (or City or Town) of _____

_____:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of _____ and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County (or City or Town) of _____, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this ____ day of _____, _____ (Seal)

Chairman, Board of Commissioners of
_____ County
(Mayor, City (or Town) of _____)

Attest:

Clerk of Board of Commissioners of _____ County
(Clerk of the City (or Town) of _____)