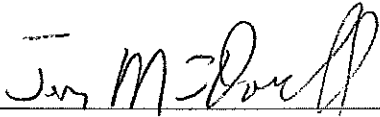


CITY OF ASHEVILLE TAX COLLECTOR'S

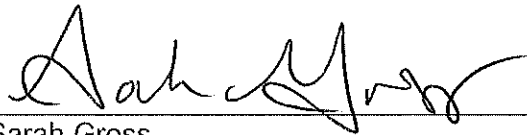
OATH OF OFFICE

In accordance with NCGS 105-349 and City of Asheville Resolution No. 23-179, the undersigned, Tony McDowell, hereby takes the following Oath of Office:

I, Tony McDowell, do solemnly affirm that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Tax Collector, and that I will not allow my actions as Tax Collector to be influenced by personal or political friendships or obligations.

  
\_\_\_\_\_  
Tony McDowell

The foregoing Oath was duly affirmed to and subscribed before me this 24th day of August, 2023

  
\_\_\_\_\_  
Sarah Gross  
Deputy City Clerk

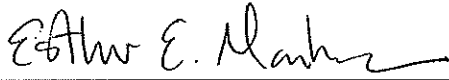
Pursuant to NCGS § 105-321, ORDER OF COLLECTION

State of North Carolina  
City of Asheville

To the Tax Collector of City of Asheville and by delegated authority, the Tax Collector for Buncombe County:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Buncombe County Tax Department and the Information Technology Office 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 City of Asheville, 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. Tax records for the City of Asheville are delivered to you for collection. You are further authorized to call upon the Sheriff to levy upon and sell personal property under execution for the payment of taxes.

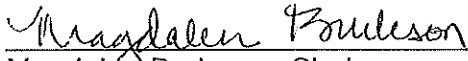
Witness my hand and official seal, this 22 day of August, 2023



(Seal)

Esther Manheimer, Mayor  
City of Asheville

Attest:



Magdalen Burlison, Clerk  
City of Asheville

RESOLUTION NO. 23- 179

RESOLUTION APPROVING THE FISCAL YEAR 2023 ANNUAL TAX SETTLEMENT REPORT;  
AUTHORIZING THE MAYOR TO EXECUTE AN ORDER OF COLLECTION FOR FISCAL YEAR 2024;  
AND APPOINTING CITY FINANCE DIRECTOR TONY MCDOWELL AS THE MUNICIPAL TAX  
COLLECTOR

---

WHEREAS, pursuant to NCGS § 105-373, the Tax Collector must provide to City Council an annual settlement of property tax collected in the previous fiscal year for approval; and

WHEREAS, pursuant to NCGS § 105-321, following approval of the Tax Collector's Annual Settlement for the preceding year an Order of Collection to the Tax Collector must be adopted authorizing the collection of the current fiscal year property taxes; and

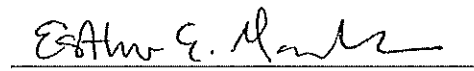
WHEREAS, Pursuant to N.C.G.S. § 105-349(a)-(b)The City must appoint a tax collector ("City Tax Collector"); and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ASHEVILLE THAT:

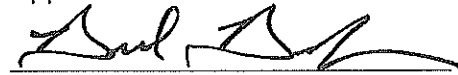
The fiscal year 2023 annual Tax Settlement Report is approved; the fiscal year 2024 Order of Collection is adopted, and Finance Director Tony McDowell is appointed the Municipal Tax Collector.

Read, approved and adopted this 22nd day of August, 2023.

  
City Clerk

  
Mayor

Approved as to form:

  
City Attorney

ADDENDUM TO TAX COLLECTIONS AGREEMENT

This Addendum to the Tax Collections Agreement (“Agreement”) made and entered into January 8, 2019, by and between Buncombe County, a political subdivision of the State of North Carolina (“County”) and the City of Asheville, a North Carolina Municipal Corporation (“City”):

Witnesseth:

**Whereas**, the County and City previously entered into an Agreement for the County to bill and collect real estate, business personal, personal property taxes, including the City’s fee charged for motor vehicles licensed within the City, any taxes related to motor vehicles, and any lien for special assessments made and confirmed by the City;

**Whereas**, the Agreement is currently valid through June 30, 2025:

**Whereas**, the County and the City desire to modify the Agreement to conform to the provisions of Chapter 105 of the North Carolina General Statutes, entitled The Revenue Act.

**Now therefore**, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between the County and City as follows:

A. That paragraph 9 of the Agreement shall be replaced with the following:

The City will adopt the same optional collection procedures that govern the collection of taxes by the County, including but not limited to:

- a. the adoption of any County discount rate that may be afforded to citizens who pay their taxes early;
- b. the adoption of a resolution to forgo collection of ad valorem tax bills that do not exceed five dollars (\$5.00) pursuant to N.C.G.S. § 105-321(f);
- c. the adoption of a resolution regarding small overpayments and underpayments of one dollar (\$1.00) or less pursuant to N.C.G.S. § 105-357(c); and
- d. the adoption of a resolution directing the tax collector to apply overpayments of up to fifteen dollars (\$15.00) as a credit against the tax liability for taxes due the next succeeding year pursuant to N.C.G.S. § 105-321(g).

B. That the following provisions will be added to the Agreement:

21. The City will appoint a tax collector (“City Tax Collector”) pursuant to N.C.G.S. § 105-349(a)-(b).

22. The City Tax Collector shall take the oath prescribed in N.C.G.S. § 105-349(g)

23. The City Tax Collector, by this Agreement, delegates all of his/her duties to the County Tax Collector. By and through this delegation, all duties of the of the City Tax Collector for the collection of taxes, fees and assessments to be collected by the City pursuant to N.C.G.S. § 105-349 through 378 are transferred to the County Tax Collector, specifically, including settlements as provided in N.C.G.S. § 105-373. The delegation of duties by the City Tax Collector to the County Tax Collector shall apply to any and all subsequent City Tax Collectors and County Tax Collectors.

24. Upon the delegation of duties by the City Tax Collector to the County Tax Collector, the County Tax Collector shall take the same oath required of the City Tax Collector.

25. The City Tax Collector shall have furnished a bond pursuant to N.C.G.S. § 105-349. Such bond shall cover the City Tax Collector and any person to whom the City Tax Collector has delegated his/her duties and authority.

26. Each year, pursuant to N.C.G.S. 105-321, the Asheville City Council shall adopt and enter in its minutes an order directing the City Tax Collector to collect the taxes charged in the tax records and receipts. The City Tax Collector shall deliver a copy of this order to the County Tax Collector within five days of its adoption.

C. That each and every other of the terms and conditions of the Agreement remain in full force and effect.

[signature pages follow]

SIGNATURE PAGE 1 OF 2 TO ADDENDUM TO TAX COLLECTION AGREEMENT BETWEEN  
BUNCOMBE COUNTY AND THE CITY OF ASHEVILLE

IN WITNESS WHEREOF, the parties have caused this Addendum to the Tax Collection Agreement to be executed in their corporate names, by their duly authorized officers, all by authority of their governing bodies of each of their taxing units duly adopted, this the day and year first above written.

BUNCOMBE COUNTY

By: \_\_\_\_\_  
Avril Pinder, County Manager

ATTEST:

APPROVED BY:

\_\_\_\_\_  
Lamar Joyner, Clerk to the Buncombe  
County Board of Commissioners

\_\_\_\_\_  
Jennifer Pike  
Buncombe County Tax Collector

STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE

I, \_\_\_\_\_, Notary Public for said County and State, have personal knowledge of the identity of Lamar Joyner, and hereby certify that said Lamar Joyner, Clerk to the Buncombe County Board of Commissioners, personally appeared before me this day and acknowledged that he is Clerk to the Buncombe County Board of Commissioners and that Avril Pinder is the Buncombe County Manager, and that by the authority duly given and as the act of the County of Buncombe, the foregoing instrument was signed in its name by said County Manager, sealed with its official seal, and voluntarily attested to by himself as its Clerk as the act and deed of the County of Buncombe, all by authority duly given by its governing body.

Witness my hand and notarial seal, this the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Notary Public  
Printed Name:  
My commission expires:

SIGNATURE PAGE 2 OF 2 TO ADDENDUM TO TAX COLLECTION AGREEMENT BETWEEN  
BUNCOMBE COUNTY AND THE CITY OF ASHEVILLE

IN WITNESS WHEREOF, the parties have caused this Addendum to the Tax Collection Agreement to be executed in their corporate names, by their duly authorized officers, all by authority of their governing bodies of each of their taxing units duly adopted, this the day and year first above written.

CITY OF ASHEVILLE

By: Debra D. Campbell  
Debra Campbell, City Manager

ATTEST:

Magdalen Burleson  
Magdalen Burleson, City Clerk

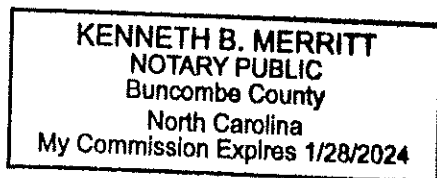
APPROVED BY:

Jim M. Powell  
City of Asheville Tax Collector

STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE

I, Kenneth B. Merritt, Notary Public for said County and State, do hereby certify that Magdalen Burleson, City Clerk, personally appeared before me this day and acknowledged that she is Clerk to the City of Asheville and that Debra Campbell is the Asheville City Manager, and that by the authority duly given and as the act of the City of Asheville, the foregoing instrument was signed in its name by said City Manager, sealed with its official seal, and voluntarily attested to by herself as its Clerk as the act and deed of the City of Asheville, all by authority duly given by its governing body.

Witness my hand and notarial seal, this the 23 day of August, 2023.



Kenneth B. Merritt  
Notary Public  
Printed Name: Kenneth B. Merritt  
My commission expires: 1/28/2023