

ADDENDUM TO TAX COLLECTIONS AGREEMENT

This Addendum to the Tax Collections Agreement (“Agreement”) made and entered into May 13, 2019, by and between Buncombe County, a political subdivision of the State of North Carolina (“County”) and the Town of Black Mountain, a North Carolina Municipal Corporation (“Town”):

Witnesseth:

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

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

**Whereas**, the County and the Town 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 Town as follows:

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

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

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

23. The Town 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 Town Tax Collector for the collection of taxes, fees and assessments to be collected by the Town 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 Town Tax Collector to the County Tax Collector shall apply to any and all subsequent Town Tax Collectors and County Tax Collectors.
  24. Upon the delegation of duties by the Town Tax Collector to the County Tax Collector, the County Tax Collector shall take the same oath required of the Town Tax Collector.
  25. The Town Tax Collector shall have furnished a bond pursuant to N.C.G.S. § 105-349. Such bond shall cover the Town Tax Collector and any person to whom the Town Tax Collector has delegated his/her duties and authority.
  26. Each year, pursuant to N.C.G.S. 105-321, the Black Mountain Town Council shall adopt and enter in its minutes an order directing the Town Tax Collector to collect the taxes charged in the tax records and receipts. The Town 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 2 OF 2 TO ADDENDUM TO TAX COLLECTION AGREEMENT BETWEEN  
BUNCOMBE COUNTY AND THE TOWN OF BLACK MOUNTAIN

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.

TOWN OF BLACK MOUNTAIN

By: Josh Harrold  
Josh Harrold, Town Manager

ATTEST:

Savannah Parrish  
Savannah Parrish, Town Clerk

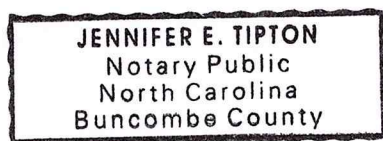
APPROVED BY:

Cortney Kidd  
Cortney Kidd,  
Town of Black Mountain Tax Collector

STATE OF NORTH CAROLINA  
COUNTY OF BUNCOMBE

I, Jennifer E Tipton, Notary Public for said County and State, do hereby certify that Savannah Parrish, Town Clerk, personally appeared before me this day and acknowledged that she is Clerk to the Town of Black Mountain and that Josh Harrold is the Black Mountain Town Manager, and that by the authority duly given and as the act of the Town of Black Mountain, the foregoing instrument was signed in its name by said Town Manager, sealed with its official seal, and voluntarily attested to by herself as its Clerk as the act and deed of the Town of Black Mountain, all by authority duly given by its governing body.

Witness my hand and notarial seal, this the 12 day of September, 2023.



Jennifer E Tipton  
Notary Public  
Printed Name: Jennifer E Tipton  
My commission expires: 12/18/2026

SIGNATURE PAGE 1 OF 2 TO ADDENDUM TO TAX COLLECTION AGREEMENT BETWEEN  
BUNCOMBE COUNTY AND THE TOWN OF BLACK MOUNTAIN

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: