

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

ADDENDUM TO TAX COLLECTIONS AGREEMENT

This Addendum to the Tax Collections Agreement (“Agreement”) made and entered into July 1, 2023, by and between Buncombe County, a political subdivision of the State of North Carolina (“County”) and the Town of Weaverville, 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 and Buncombe County Tax Collector shall each furnish a bond pursuant to N.C.G.S. § 105-349 at such amounts as are set by their respective governing bodies. The Town of Weaverville and Buncombe County shall also maintain such other individual and/or blanket faithful performance bonds or fiduciary bonds as allowed by and in accordance with N.C.G.S. § 159-29, or other similar sureties, to cover employees performing tax collection duties.
 26. Each year, pursuant to N.C.G.S. 105-321, the Weaverville 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, as previously amended, 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 TOWN OF WEAVERVILLE

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 September, 2023.

Notary Public
Printed Name:
My commission expires:

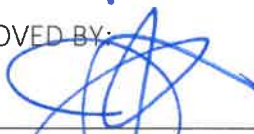
SIGNATURE PAGE 2 OF 2 TO ADDENDUM TO TAX COLLECTION AGREEMENT BETWEEN
BUNCOMBE COUNTY AND THE TOWN OF WEAVERVILLE

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 WEAVERVILLE

By: 
Patrick Fitzsimmons, Mayor

ATTEST: 
Tamara Mercer, Town Clerk

APPROVED BY: 
Jennifer O. Jackson
Town of Weaverville Tax Collector

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

I, Morgan Sprinkles, Notary Public for said County and State, do hereby certify that Tamara Mercer, Town Clerk, personally appeared before me this day and acknowledged that she is Clerk to the Town of Weaverville and that Patrick Fitzsimmons is the Weaverville Mayor, and that by the authority duly given and as the act of the Town of Weaverville, the foregoing instrument was signed in its name by said Mayor, sealed with its official seal, and voluntarily attested to by himself as its Clerk as the act and deed of the Town of Weaverville, all by authority duly given by its governing body.

Witness my hand and notarial seal, this the 31st day of August, 2023.


Notary Public
Printed Name: Morgan Sprinkles
My commission expires:
3/21/2026

