

STATE OF NORTH CAROLINA

COUNTY OF BUNCOMBE

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 the following provisions are added to the existing Agreement:

27. During the term of this agreement Buncombe County will bill and collect for the City of Asheville Downtown Business Improvement District (BID) its real estate, business personal, personal property taxes, any taxes related to motor vehicles, and subject to the provisions of this agreement.

28. The City understands the County resources involved in the set up and implementation of first year billing, fiscal year 2025, of the BID property tax and agrees to pay a first year set up and implementation fee of \$28,592.48.

29. That for its services in billing and collecting BID taxes for fiscal year 2025, the City will pay the County a flat fee of \$26,432.11. Beginning July 1, 2025 the fee for these services shall increase annually with an automatic escalation rate of 2.5% for each successive year of any renewal term hereof.

B. 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:

Sarah Gross, 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 Sarah Gross, and hereby certify that said Sarah Gross, Clerk to the Buncombe County Board of Commissioners, personally appeared before me this day and acknowledged that she 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 _____, 2025.

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 Campbell
Debra Campbell, City Manager

ATTEST:

Magdalen Burleson
Magdalen Burleson, City Clerk

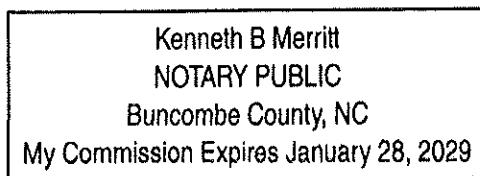
APPROVED BY:

Jim McDuff
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 26 day of March, 2025.



Kenneth B. Merritt
Notary Public
Printed Name: Kenneth B. Merritt
My commission expires: 1/28/2029

RESOLUTION NO. 25- 62

RESOLUTION TO APPROVE AN ADDENDUM TO THE TAX COLLECTIONS AGREEMENT BETWEEN THE CITY OF ASHEVILLE AND BUNCOMBE COUNTY TO REFLECT COLLECTION AND BILLING FOR THE CITY OF ASHEVILLE DOWNTOWN BUSINESS IMPROVEMENT DISTRICT

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; and

WHEREAS, the Agreement is currently valid through June 30, 2025; and;

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

A. That the following provisions are added to the existing Agreement:

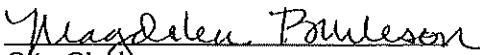
27. During the term of this agreement Buncombe County will bill and collect for the City of Asheville Downtown Business Improvement District (BID) its real estate, business personal, personal property taxes, any taxes related to motor vehicles, and subject to the provisions of this agreement.

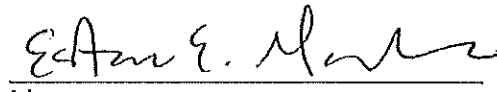
28. The City understands the County resources involved in the set up and implementation of first year billing, fiscal year 2025, of the BID property tax and agrees to pay a first year set up and implementation fee of \$28,592.48.

29. That for its services in billing and collecting BID taxes for fiscal year 2025, the City will pay the County a flat fee of \$26,432.11. Beginning July 1, 2025 the fee for these services shall increase annually with an automatic escalation rate of 2.5% for each successive year of any renewal term hereof.

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

Read, approved and adopted this 25th day of March, 2025.


City Clerk


Mayor

Approved as to form:


City Attorney