

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

EXTENSION OF TAX COLLECTIONS AGREEMENT

This Extension of Tax Collections Agreement made and entered into effective as of July 1, 2025 by and between County of Buncombe, a political subdivision of the State of North Carolina (hereinafter sometimes "County") and the Town of Montreat, a municipal corporation organized and existing under the laws of the State of North Carolina (hereinafter sometimes referred to herein as "Town") collectively herein sometimes referred to as the "Parties."

Witnesseth:

Whereas, on or about January 29, 2019 the Parties entered into a tax collections agreement "(Agreement)" pursuant to N.C. Gen. Stat. § 153A-445 and Article 20 of Chapter 160A of the North Carolina General Statutes in order to jointly exercise any function which they have been granted the power to exercise alone and to enter into contracts or agreements to specify the details of these joint undertakings;

Whereas, the Agreement provides that the County will bill and collect both the County and Town taxes upon the terms and conditions set forth therein for a Three (3) year period beginning July 1, 2019 and ending June 30, 2022; and

Whereas, the parties amended and/or extended the Agreement as follows:

- a. July 2022 – Extension 07/01/2022 through 06/30/25,
 - b. September 2023 – Addendum to replace paragraph 9 and add sections 21 through 26;
- and

Whereas, as provided in the Agreement, the Parties desire to extend the Agreement and any prior Addendums for an additional term of three (3) years.

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 as provided in paragraph 2 of the Agreement, the Parties agree to extend the Agreement for a new term of three (3) years beginning July 1, 2025 and ending June 30, 2028.
- B. The individual signatories below have the expressed and implied authority on behalf of their respective Boards to execute this Agreement. The Parties may

execute this Agreement in separate counterparts and the execution of a copy shall have the same effect as the execution of an original. Such execution may be by facsimile or PDF attachment to an email.

- C. That each and every other of the terms and conditions of the said original Agreement remain in full force and effect except as modified herein.

{Signatures on Following Pages}

IN WITNESS WHEREOF, the parties have executed this Extension of Tax Collections Agreement a of the day and year set forth below.

BUNCOMBE COUNTY

By: _____

Avril M. Pinder, County Manager

ATTEST:

Sarah Scarnecchia, Clerk to the Board



Town of Montreat

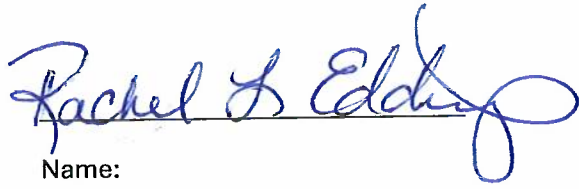
By: 

ATTEST:



Town Clerk

This instrument has been preaudited
in the manner required by The Local
Government Budget and Fiscal Control Act

A handwritten signature in blue ink, reading "Rachel S. Edding". The signature is written in a cursive style with a large, looping "R" and a long, trailing flourish at the end.

Name:

Finance Officer, Town of Montreat

NORTH CAROLINA

BUNCOMBE COUNTY

THIS AGREEMENT, made and entered into this 10th day of May, 2019, by and between the COUNTY OF BUNCOMBE, a political subdivision of the State of North Carolina, (hereinafter sometimes referred to as "County") and the TOWN OF MONTREAT, a municipal corporation organized and existing under the laws of the State of North Carolina (hereinafter sometimes referred to as "Town");

WITNESSETH:

WHEREAS, the County and the Town have power pursuant to General Statutes 153A-445 and Article 20 of Chapter 160A of the North Carolina General Statutes to jointly exercise any function which they have been granted the power to exercise alone and to enter into contracts or agreements to specify the details of these joint undertakings; and

WHEREAS, the parties feel that it would be to their mutual advantage as well as the advantage of all citizens of the County and Town for the County to bill and collect both the County and Town taxes upon the terms and conditions hereinafter set out.

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:

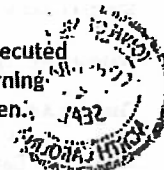
1. This agreement shall cover the collection of taxes for a Three (3) year period beginning July 1, 2019 and ending June 30, 2022.
2. Unless sooner terminated as herein provided, the parties hereto may extend this Agreement for successive terms of three (3) years each provided such extensions are agreed to between the parties in writing.
3. That during the term of this agreement Buncombe County will bill and collect for the Town its 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, subject to the provisions set forth below, any lien for special assessments made and confirmed by the Town (collectively "Town taxes"); provided, however, the parties hereto understand that the County must comply with applicable limitations on use of remedies as same are prescribed in GS §105-378.
4. That should the Town make any special assessments as authorized by Ch. 160A of the General Statutes then the Town shall make the following accommodations for County's collection of such special assessments:
 - a. Town shall provide County with at least 90 days advance notice of the date the Town anticipates that it will confirm any assessment roll;

resolution to forgo collection of ad valorem tax bills that do not exceed five dollars (\$5.00) pursuant to G.S. 105-321(f). It is also understood the Town agrees to adopt a resolution regarding small overpayments and underpayments of one dollar or less (\$1.00) pursuant to G.S. 105-357(c).

10. That the Buncombe County Tax Collector shall maintain records showing the amount of taxes assessed and collected for the County separate and apart from the amount of taxes assessed and collected for the Town and other taxing units.
11. That insofar as practical and permitted by law, all steps in the collection of County and Town taxes shall be combined to the end that the consolidation of the two tax collecting departments shall be given the full scope authorized by law, and in this connection, the Town delegates to the County its authority to collect, compromise and settle disputed tax claims.
12. That only one bill shall be mailed to the taxpayer owing taxes to both of the taxing units, except for any motor vehicle tax, which is separately billed. In the event of a partial payment on such consolidated tax bill, the amount of such payment shall be proportionately credited against taxes due each unit.
13. The tax records relating to taxes due to the Town shall be available to the Town, its agents and employees at all reasonable times.
14. That the Buncombe County Tax Collector shall have full power and authority to collect taxes due the Town by any legal means and to perform any and all other duties imposed by law upon the Town Tax Collector with respect to Town taxes.
15. That with respect to delinquent tax items due both the County and Town, the Buncombe County Tax Collector may cause actions to be brought for foreclosure of said tax liens in the name of the County, or both the Town and the County. If taxes are delinquent to one of the taxing units and not to the other, tax collection measures may be brought in the name of the unit to which the taxes are due.
16. That penalties and interest collected from a taxpayer and discounts allowed to a taxpayer shall be properly apportioned between the County and the Town where the same taxpayer makes payments on property taxable by both units.
17. That the County shall make available to the Town analysis of each year's levy when it is compiled. The analysis may include billing scrolls by name, by parcel identification number and by tax value, Top 10 (ten) delinquent taxpayers list, TR-2 value report, Motor Vehicle reports, etc.
18. That either party may terminate this Agreement effective at the end of the then current fiscal year by giving the other party written notice of termination of agreement on or before January 31 of any tax year covered by this Agreement.
19. Amendments to this agreement shall be effective only when reduced to writing and adopted in the same manner as this Agreement is required to be adopted.

SIGNATURE PAGE 1 OF 2 TO AGREEMENT BETWEEN
BUNCOMBE COUNTY AND TOWN OF MONTREAT

IN WITNESS WHEREOF, the parties hereto have caused this 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: Brownie Newman
Brownie Newman, Chairman
Board of County Commissioners

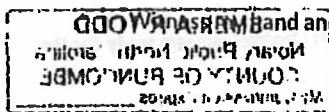
ATTEST:

Lamar Joyner
Lamar Joyner, Clerk to the Board

STATE OF NORTH CAROLINA

COUNTY OF BUNCOMBE

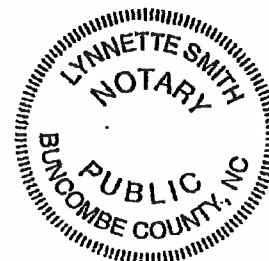
I, Lynette Smith, Notary Public for said County and State, has personal
knowledge of the identity of Lamar Joyner, and hereby certifies that said Lamar Joyner, Clerk to
the Board, personally appeared before me this day and acknowledged that he is Clerk to the
Board of Commissioners of County of Buncombe and that Brownie Newman is the Chairman of
the Board of Commissioners of Buncombe County, and that by authority duly given and as the
act of the County of Buncombe, the foregoing instrument was signed in its name by said
Chairman, 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.



Hand and notarial seal, this the 16th day of Aug, 2019.

Lynette Smith
Notary Public Lynette Smith

My commission expires 5/18/2024



Contract Status Tracking Form

Department/Program: Tax Collections

Supplier Name: Town of Montreat

Description: Tax Collection Agreement

Contract Administrator: Jennifer Pike

828 250 4961

Start & End Date (including potential renewals): July 1 2019 - July 2022

Contract Value: \$0

☐ This is a Contract Renewal

Department Level Certification

The Contract Administrator above certifies that:

- ☐ This Contract ☐ complies with or, ☒ is not affected by, North Carolina bidding requirements (Procurement).
☐ Sufficient funds have been appropriated as confirmed by Budget Manager/designee: _____ (Initial)
☐ Administrator has consulted Legal for initial review or ☒ Legal Review not required (explain why below).

DRAFTED BY MICHAEL FIVE

- ☐ This Contract has been pre-audited or ☒ pre-audit is not required (i.e. contract will be obligated by P.O.)

- ☒ This Contract has been signed by the other party.

Comments (include concerns raised by Purchasing, Budget, Legal (Legal will consult Risk as needed), or others):

Signature of Contract Administrator: [Signature]

Date: 6/28/2019

Signature of Dept. Head (if not Contract Administrator): _____

Date: _____

Final Legal Review

The undersigned county staff attorney does hereby certify that after a final review, this Contract appears ready for the Board Chair, the County Manager, or the appropriate designee's signature.

This the 16th day of JULY, 2019.

J. Brandon Freeman
J. BRANDON FREEMAN

Comments: _____

IN WITNESS WHEREOF, the parties have executed this Extension of Tax Collections Agreement as of the day and year set forth below.

BUNCOMBE COUNTY

By: Avril M. Pinder 5/20/2022
Avril M. Pinder, County Manager

ATTEST:

Lamar Joyner
Lamar Joyner, Clerk to the Board



TOWN OF MONTREAT

By: Carl A. Helms - Mayor

ATTEST:

Angie Murphy
Town Clerk

This instrument has been preaudited
in the manner required by The Local
Government Budget and Fiscal Control Act

Darlene Carrasquillo
Name:
Finance Officer, Town of Montreat

STATE OF NORTH CAROLINA
COUNTY OF BUNCOMBE

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Witnesseth:

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- B. The individual signatories below have the expressed and implied authority on behalf of their respective Boards to execute this Agreement. The Parties may execute this Agreement in separate counterparts and the execution of a copy shall have the same effect as the execution of an original. Such execution may be by facsimile or PDF attachment to an email.
- C. That each and every other of the terms and conditions of the said original Agreement remain in full force and effect except as modified herein.

{Signatures on Following Pages}