Crosswalk of Changes in the BCTDA Administrative Agreement – 2025

Summary of Key Differences

1. **Primary Contracting Entity**:
   The 2025 contract is with **BCTDA** as a public authority, while the 2023 version contracts with **Explore Asheville**, a nonprofit corporation that implements BCTDA's work. This distinction affects how services are framed and which entity receives support.
2. **Services Provided**:
   - The **2023 agreement** includes **payroll and HR support**, suggesting a more integrated role for the County.
   - The **2025 agreement** is limited to **statutory financial and audit services**, with clearer governance and oversight definitions.
3. **Administrative Clarity**:
   The 2025 version outlines more precise duties related to audit processes, finance officer attendance, and contract renewal terms, indicating a refined administrative understanding likely based on evolving needs or lessons from prior years.
4. **Legal/Indemnity Provisions**:
   Only the 2023 contract addresses **indemnification**, a necessary provision when handling employment-related services. The omission in the 2025 version aligns with its limited scope.
5. **Operational Documentation**:
   The 2023 agreement includes an **Appendix** detailing payroll and HR responsibilities; this is not needed in the narrower 2025 contract.

Comparative Table of Key Differences

Section	2025 Agreement (Admin Agreement with County and BCTDA)	2023 Agreement (BCTDA Admin Collection Agreement Signed)	Difference
Parties Involved	Between **Buncombe County** and **Buncombe County Tourism Development Authority (BCTDA)**	Between **Buncombe County** and **Explore Asheville**, the nonprofit that supports BCTDA	The 2025 version references the **BCTDA** directly; the 2023 version contracts with **Explore Asheville**, which implements the BCTDA's mission.
Date/Term	Effective **July 1, 2025 – June 30, 2026**; auto-renews yearly unless terminated with 160-day notice	Effective **July 1, 2023 – June 30, 2024**; auto-renews unless terminated	Updated term for the new fiscal year; auto-renewal mechanics differ slightly (2025 includes a 160-day notice clause).
Scope of Services	**Statutory Services only**: occupancy tax collection, remittance, accounting, finance officer support, audit coordination	**Statutory Services + Contractual Services**: adds payroll, HR, accounts payable for Explore Asheville	The 2023 agreement includes **additional HR/payroll support**—not present in the 2025 version, which is focused solely on statutorily mandated services.
Tax Administration	County collects Gross Occupancy Tax, retains up to **5% fee**, remits Net to BCTDA monthly	Same structure: County collects tax, retains **5%** for all services (statutory + contractual)	Financial terms remain the same, but **services covered by the fee differ**—2025 covers fewer services under that fee.
Finance Officer Duties	County finance officer serves BCTDA; attends	Implied through "statutory services";	2025 version provides **greater clarity** on

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	meetings; ensures budgetary compliance	not explicitly detailed	finance officer's role and meeting attendance.
Audit Responsibility	County ensures audit delivery; BCTDA provides records; BCTDA pays for audit	Not specified	2025 version introduces **explicit audit timelines and roles**, including October 31 submission.
Indemnity Clause	Not included	Explore Asheville indemnifies County for contractual service provision (except County negligence)	Only the 2023 version includes **indemnity provisions**, likely due to inclusion of HR/payroll services.
Independent Contractor Clause	Present, standard language	Present, same language	No major difference; both emphasize no employer-employee relationship.
Appendix on Roles/HR Support	Not included	Yes – Appendix includes detailed roles for payroll, HRIS, and reporting	The 2023 version includes **specific operational procedures**, absent from the more general 2025 contract.