Buncombe County Tax Collections

Jennifer Pike
Tax Collector

Annual Settlement and Order of Collection
for Approval by the Buncombe County Commissioners

Pursuant to the provisions of North Carolina General Statute § 105-373, this memorandum is the Tax Collector's report of settlement to the Buncombe County Board of Commissioners for fiscal year 2025.

At the beginning of each fiscal year, the Tax Collector must provide to the Board of Commissioners an annual settlement of property tax collected in the previous fiscal year for approval, prior to being charged to collect taxes for the current fiscal year.

Included in this settlement are three primary requirements:

- Sworn settlement of all taxes collected in the prior fiscal year
- List of unpaid taxes for the prior fiscal year
- List of taxpayers who have been found to be insolvent with unpaid personal property taxes

I certify the information contained in the fiscal year 2025 annual settlement has been reviewed and to my knowledge is true and accurate.



_____
Jennifer Pike
Tax Collector

Following approval of the Tax Collector's Annual Settlement of the preceding year, pursuant to NCGS § 105-321**,** an order of collection to the Tax Collector must be adopted for the 2025 tax year authorizing the collection of the current fiscal year property taxes.

NCGS § 105-373. Settlements.

(a) Annual Settlement of Tax Collector. -

(1) Preliminary Report. - After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make a sworn report to the governing body of the taxing unit showing:

a. A list of the persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person; and

b. A list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person. (To this list the tax collector shall append his statement under oath that he has made diligent efforts to collect the taxes due from the persons listed out of their personal property and by other means available to him for collection, and he shall report such other information concerning these taxpayers as may be of interest to or required by the governing body, including a report of his efforts to make collection outside the taxing unit under the provisions of G.S. 105-364.) The governing body of the taxing unit may publish this list in any newspaper in the taxing unit. The cost of publishing this list shall be paid by the taxing unit.

(2) Insolvents. - Upon receiving the report required by subdivision (a)(1), above the governing body of the taxing unit shall enter upon its minutes the names of persons owing taxes (but who listed no real property) whom it finds to be insolvent, and it shall by resolution designate the list entered in its minutes as the insolvent list to be credited to the tax collector in his settlement.

(3) Settlement for Current Taxes. - After July 1 and before he is charged with taxes for the current fiscal year, the tax collector shall make full settlement with the governing body of the taxing unit for all taxes in his hands for collection for the preceding fiscal year.

NCGS § 105-321. Disposition of tax records and receipts; order of collection.

(b) Before delivering the tax receipts to the tax collector in any year, the board of county commissioners or municipal governing body shall adopt and enter in its minutes an order directing the tax collector to collect the taxes charged in the tax records and receipts. A copy of this order shall be delivered to the tax collector at the time the tax receipts are delivered to him, but the failure to do so shall not affect the tax collector's rights and duties to employ the means of collecting taxes provided by this Subchapter. The order of collection shall have the force and effect of a judgment and execution against the taxpayers' real and personal property and shall be drawn in substantially the following form:

State of North Carolina

County (or City or Town) of _____

To the Tax Collector of the County (or City or Town) of _____

_____:

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of _____ and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County (or City or Town) of _____ , and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this ____ day of _____, _____

_____(Seal)

Chairman, Board of Commissioners of

_____ County

(Mayor, City (or Town) of

_____)

Attest:

_____

Clerk of Board of Commissioners of _____ County

(Clerk of the City (or Town) of _____)

Black Mountain

Fiscal Year 2025 Property Tax

Net Levy	Collected	Uncollected	Percent Collected
$5,328,994.13	$5,306,175.36	$22,818.77	99.57%

Regular Levy Prior Year Collections in Fiscal Year 2025

Tax Year	Levy Due	Collected	Uncollected
2023	9,286.83	3,856.35	5,430.48
2022	2,935.94	311.29	2,624.65
2021	2,395.20	105.59	2,289.61
2020	1,787.52	62.26	1,725.26
2019	661.29	40.16	621.13
2018	500.24	1.93	498.31
2017	265.36	5.38	259.98
2016	107.71	2.18	105.53
2015	153.35	52.20	101.15
2014	130.00	-	130.00

Regular Levy 2025 Prepaid Amount Collected: $ 274.18

Fire Protection &
Ambulance and Rescue Service Districts
Fiscal Year 2025

Fire Protection & Service District		Net Levy	Collected	Uncollected	Percent Collected
Asheville Special	FAS	$ 121,473.62	$ 121,421.45	$ 52.17	99.96%
Asheville Suburban	FSB	$ 265,243.52	$ 265,202.89	$ 40.63	99.98%
Barnardsville	FBA	$ 1,038,204.95	$ 1,029,633.82	$ 8,571.13	99.17%
Broad River	FBR	$ 375,583.42	$ 373,078.99	$ 2,504.43	99.33%
East Buncombe	FEB	$ 1,050,987.70	$ 1,047,383.72	$ 3,603.98	99.66%
Enka-Candler	FEC	$ 4,131,032.55	$ 4,095,314.45	$ 35,718.10	99.14%
Fairview	FFA	$ 3,554,353.71	$ 3,538,574.66	$ 15,779.05	99.56%
French Broad	FFB	$ 855,356.29	$ 848,599.68	$ 6,756.61	99.21%
Garren Creek	FGC	$ 286,685.13	$ 285,300.87	$ 1,384.26	99.52%
Jupiter	FJU	$ 1,076,784.67	$ 1,069,432.01	$ 7,352.66	99.32%
Leicester	FLE	$ 1,569,668.38	$ 1,550,915.61	$ 18,752.77	98.81%
North Buncombe	FNB	$ 1,553,266.17	$ 1,546,513.20	$ 6,752.97	99.57%
Reems Creek/Beaverdam	FRC	$ 1,687,542.12	$ 1,682,479.94	$ 5,062.18	99.70%
Reynolds	FRE	$ 1,062,296.42	$ 1,058,796.85	$ 3,499.57	99.67%
Riceville	FRI	$ 1,616,887.12	$ 1,608,908.01	$ 7,979.11	99.51%
Skyland	FSK	$ 6,406,897.62	$ 6,390,499.20	$ 16,398.42	99.74%
Swannanoa	FSW	$ 1,777,216.54	$ 1,767,836.16	$ 9,380.38	99.47%
Upper Hominy	FUH	$ 1,026,063.19	$ 1,013,821.56	$ 12,241.63	98.81%
West Buncombe	FWB	$ 2,475,217.41	$ 2,452,384.09	$ 22,833.32	99.08%
Woodfin	FWO	$ 1,110,067.32	$ 1,104,812.61	$ 5,254.71	99.53%
TOTAL		**$ 33,040,827.85**	**$ 32,850,909.77**	**$ 189,918.08**	**99.43%**

North Carolina Vehicle Tax System

County Finance Report

BUN Unpaid $343,760.49

Fiscal Year To Date																											DMV Int Refund
	Billing Information								Collections								Credit/Debit Card Cost Allocation					Total Collections/Uncollected					
Jurisdiction	Nbr Vehicles	Renewal/LRP /Issue Net Values	Renew/Issue Levy (Tax)	Renew/Issue Levy (VehicleFee)	LRP Levy (Tax)	LRP Levy (VehicleFee)	Gross Levy (Tax)	Gross Levy (VehicleFee)	Renew/Issue Collections (Tax)	Renew/Issue Collections (VehicleFee)	LRP Collections (Tax)	LRP Collections (VehicleFee)	Net Collections (Tax)	Net Collections (VehicleFee)	% Collected	Billing Cost %	Total Collection By Credit Card	Credit Card %	Total Collection by Debit Card	Debit Card %	Interest Collected	Total Net Collections	LRP Uncollected	
BUN	255,692	$3,765,422,608	$16,454,446.51	$0.00	$2,927,006.40	$0.00	$19,381,452.91	$0.00	$16,187,211.46	$0.00	$2,850,480.96	$0.00	$19,037,692.42	$0.00	98.23%	62.70%	$13,006,323.21	62.62%	$1,438,644.83	65.70%	$146,259.26	$19,183,951.68	$76,525.44	($13,497.47)
CAS	73,507	$1,113,386,936	$3,841,018.44	$1,995,540.00	$714,147.11	$170,890.00	$4,555,165.55	$2,166,430.00	$3,779,383.31	$1,964,730.00	$692,999.98	$166,330.00	$4,472,383.29	$2,131,060.00	98.24%	21.75%	$4,545,275.26	21.88%	$394,746.77	18.03%	$35,846.00	$6,639,289.29	$25,707.13	($3,223.93)
CBF	1,617	$43,935,370	$131,170.45	$0.00	$21,200.61	$0.00	$152,371.06	$0.00	$128,358.20	$0.00	$20,283.55	$0.00	$148,641.75	$0.00	97.55%	0.49%	$98,684.86	0.48%	$1,251.72	0.06%	$873.35	$149,515.10	$917.06	($143.68)
CBM	7,937	$108,681,709	$301,902.96	$36,820.00	$47,452.22	$2,350.00	$349,355.18	$39,170.00	$296,965.60	$36,275.00	$46,742.84	$2,325.00	$343,708.44	$38,600.00	98.40%	1.26%	$263,334.88	1.27%	$11,279.72	0.52%	$2,028.14	$384,336.58	$734.38	($239.15)
CMT	471	$7,246,742	$27,459.81	$0.00	$3,847.90	$0.00	$31,307.71	$0.00	$26,679.40	$0.00	$3,791.30	$0.00	$30,470.70	$0.00	97.33%	0.10%	$20,366.69	0.10%	$568.47	0.03%	$153.87	$30,624.57	$56.60	($34.52)
CRA	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
CWO	6,532	$95,513,699	$271,476.85	$0.00	$46,107.55	$0.00	$317,584.40	$0.00	$267,148.00	$0.00	$43,810.80	$0.00	$310,958.80	$0.00	97.91%	1.02%	$205,307.22	0.99%	$26,531.03	1.21%	$2,425.45	$313,384.25	$2,296.75	($217.20)
CWV	5,106	$76,858,256	$234,722.03	$0.00	$34,664.12	$0.00	$269,386.15	$0.00	$231,169.26	$0.00	$33,854.13	$0.00	$265,023.39	$0.00	98.38%	0.87%	$187,273.15	0.90%	$12,609.94	0.58%	$1,584.49	$266,607.88	$809.99	($199.59)
DBA	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DBE	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DHA	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DHC	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DHI	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DLE	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DNB	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DNN	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DNR	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DRC	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DSK	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DUH	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DWB	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
DWO	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
FAS	659	$11,455,105	$7,985.39	$0.00	$1,602.93	$0.00	$9,588.32	$0.00	$7,859.15	$0.00	$1,602.93	$0.00	$9,462.08	$0.00	98.68%	0.03%	$7,400.35	0.04%	$270.17	0.01%	$64.65	$9,526.73	$0.00	($6.30)
FBA	4,097	$50,613,715	$93,466.47	$0.00	$18,060.12	$0.00	$111,526.59	$0.00	$92,285.98	$0.00	$17,576.33	$0.00	$109,862.31	$0.00	98.51%	0.36%	$74,380.39	0.36%	$9,243.47	0.42%	$849.07	$110,711.38	$483.79	($81.88)
FBE	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
FBR	1,053	$12,951,996	$17,345.96	$0.00	$3,439.24	$0.00	$20,785.20	$0.00	$17,160.79	$0.00	$3,380.69	$0.00	$20,541.48	$0.00	98.83%	0.07%	$15,731.87	0.08%	$1,017.42	0.05%	$151.71	$20,693.19	$58.55	($9.39)
FEB	4,739	$59,822,742	$55,947.88	$0.00	$8,780.41	$0.00	$64,728.29	$0.00	$55,068.59	$0.00	$8,360.93	$0.00	$63,429.52	$0.00	97.99%	0.21%	$45,146.91	0.22%	$2,742.34	0.13%	$402.97	$63,832.49	$419.48	($31.61)
FEC	25,553	$367,378,607	$378,354.42	$0.00	$63,482.36	$0.00	$441,836.78	$0.00	$372,168.05	$0.00	$61,993.88	$0.00	$434,161.93	$0.00	98.26%	1.43%	$264,261.30	1.27%	$71,849.18	3.28%	$3,477.73	$437,639.66	$1,488.48	($326.15)
FFA	12,826	$210,706,753	$283,023.56	$0.00	$47,251.34	$0.00	$330,274.90	$0.00	$279,141.23	$0.00	$46,357.85	$0.00	$325,499.08	$0.00	98.55%	1.07%	$243,674.72	1.17%	$8,951.76	0.41%	$2,401.47	$327,900.55	$893.49	($220.15)
FFB	3,470	$44,252,263	$85,920.57	$0.00	$12,581.23	$0.00	$98,501.80	$0.00	$84,347.33	$0.00	$12,221.35	$0.00	$96,568.68	$0.00	98.04%	0.32%	$61,918.13	0.30%	$12,040.34	0.55%	$816.28	$97,384.96	$359.88	($80.90)
FFL	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
FGC	1,284	$17,026,126	$20,227.59	$0.00	$3,345.86	$0.00	$23,573.45	$0.00	$19,964.43	$0.00	$3,327.87	$0.00	$23,292.30	$0.00	98.81%	0.08%	$18,003.16	0.09%	$593.27	0.03%	$195.78	$23,488.08	$17.99	($14.39)
FJU	7,375	$99,011,777	$109,759.56	$0.00	$16,879.30	$0.00	$126,638.86	$0.00	$107,252.39	$0.00	$16,543.84	$0.00	$123,796.23	$0.00	97.76%	0.41%	$84,272.48	0.41%	$10,641.74	0.49%	$906.03	$124,702.26	$335.46	($105.68)
FLE	10,676	$132,125,970	$158,378.28	$0.00	$27,140.26	$0.00	$185,518.54	$0.00	$156,253.46	$0.00	$26,776.31	$0.00	$183,029.77	$0.00	98.66%	0.60%	$108,077.60	0.52%	$29,285.88	1.34%	$1,553.08	$184,582.85	$363.95	($104.47)
FNB	8,896	$127,380,854	$131,063.19	$0.00	$21,198.60	$0.00	$152,261.79	$0.00	$129,185.78	$0.00	$20,968.84	$0.00	$150,154.62	$0.00	98.62%	0.49%	$103,651.58	0.50%	$11,556.15	0.53%	$1,029.82	$151,184.44	$229.76	($99.26)
FRC	4,736	$75,578,628	$96,001.55	$0.00	$18,130.54	$0.00	$114,132.09	$0.00	$94,552.85	$0.00	$17,903.52	$0.00	$112,456.37	$0.00	98.53%	0.37%	$79,180.55	0.38%	$5,423.43	0.25%	$802.73	$113,259.10	$227.02	($76.89)
FRE	5,527	$82,092,995	$78,876.51	$0.00	$13,585.14	$0.00	$92,461.65	$0.00	$77,702.34	$0.00	$13,194.23	$0.00	$90,896.57	$0.00	98.31%	0.30%	$66,573.45	0.32%	$2,589.66	0.12%	$660.11	$91,556.68	$390.91	($69.66)
FRI	5,876	$83,805,210	$117,908.92	$0.00	$21,575.78	$0.00	$139,484.70	$0.00	$115,858.09	$0.00	$21,196.41	$0.00	$137,054.50	$0.00	98.26%	0.45%	$99,183.57	0.48%	$4,774.67	0.22%	$972.95	$138,027.45	$379.37	($97.43)
FSB	231	$4,656,706	$3,921.68	$0.00	$255.45	$0.00	$4,177.13	$0.00	$3,911.90	$0.00	$255.45	$0.00	$4,167.35	$0.00	99.77%	0.01%	$3,766.16	0.02%	$43.31	0.00%	$17.17	$4,184.52	$0.00	($0.49)
FSK	26,195	$463,648,682	$383,095.34	$0.00	$72,598.35	$0.00	$455,693.69	$0.00	$375,938.68	$0.00	$70,510.61	$0.00	$446,449.29	$0.00	97.97%	1.47%	$330,011.92	1.59%	$15,284.21	0.70%	$3,345.58	$449,794.87	$2,087.74	($323.19)
FSW	9,761	$130,585,291	$156,238.84	$0.00	$26,861.10	$0.00	$183,099.94	$0.00	$154,106.88	$0.00	$26,496.19	$0.00	$180,603.07	$0.00	98.64%	0.59%	$129,403.83	0.62%	$7,805.73	0.36%	$1,490.82	$182,093.89	$364.91	($105.48)
FUH	5,749	$66,409,446	$106,887.65	$0.00	$19,273.35	$0.00	$126,161.00	$0.00	$105,461.63	$0.00	$18,788.41	$0.00	$124,250.04	$0.00	98.49%	0.41%	$70,787.99	0.34%	$26,207.76	1.20%	$1,159.24	$125,409.28	$484.94	($89.58)
FWB	17,468	$221,772,880	$253,403.68	$0.00	$46,475.98	$0.00	$299,879.66	$0.00	$249,202.10	$0.00	$45,211.72	$0.00	$294,413.82	$0.00	98.18%	0.97%	$174,210.20	0.84%	$53,048.70	2.42%	$2,547.09	$296,960.91	$1,264.26	($251.66)
FWO	5,517	$79,236,954	$72,175.66	$0.00	$12,511.12	$0.00	$84,686.78	$0.00	$70,945.54	$0.00	$11,737.15	$0.00	$82,682.69	$0.00	97.63%	0.27%	$54,428.48	0.26%	$6,306.80	0.29%	$677.24	$83,359.93	$773.97	($60.14)
IAD	1,232	$25,484,408	$17,119.92	$0.00	$4,064.35	$0.00	$21,184.27	$0.00	$17,008.31	$0.00	$3,870.43	$0.00	$20,878.74	$0.00	98.56%	0.07%	$14,334.07	0.07%	$420.57	0.02%	$95.91	$20,974.65	$193.92	($10.75)
SAS	33,574	$524,750,876	$469,918.94	$0.00	$88,795.50	$0.00	$558,714.44	$0.00	$462,349.41	$0.00	$86,722.74	$0.00	$549,072.15	$0.00	98.27%	1.81%	$394,973.93	1.90%	$24,091.34	1.10%	$4,250.81	$553,322.96	$2,072.76	($380.84)
SCC	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
SEN	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
SWF	0	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	0.00%	$0.00	0.00%	$0.00	$0.00	$0.00	$0.00
Totals			**$24,359,218.61**	**$2,032,360.00**	**$4,342,314.22**	**$173,240.00**	**$28,701,532.83**	**$2,205,600.00**	**$23,964,640.14**	**$2001005.00**	**$4,226,961.24**	**$168655.00**	**$28,191,601.38**	**$2169660.00**	**98.23%**	**100.00%**	**$20,769,937.91**	**100.00%**	**$2,189,820.38**	**100.00%**	**$217,038.80**	**$30,578,300.18**	**$119,937.98**	**($20,101.83)**