Annual Settlement and Order of Collection

Presented by

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Tax Collector

Action Items

- Annual Settlement
- Order of Collection

Annual Settlement

- Requires approval
- Key components
  - Summary of net levy and collections for Buncombe County and the jurisdictions/districts we bill and collect on behalf of in Fiscal year 2025
    - Property taxes billed and collected by NC DMV for registered motor vehicles
  - List of unpaid fiscal year 2025 property taxes
  - List of taxpayers who have been found to be insolvent – Uncollectible personal property taxes

Annual Settlement, Fiscal Year 2025

99.54% Buncombe County, regular property, collection rate at June 30, 2025
(Excluding Registered Motor Vehicle Taxes)

$ 256,314,197 Net Levy

$ 1,174,776 Uncollected as of June 30, 2025

$ 492,430 uncollected as of June 30, 2024, **99.80%** collected

*Note: Buncombe County total percentage collected, including RMV, fiscal year 2025, 99.45% and fiscal year 2024, 99.78%.

Regular Collection Rates by Taxing District

Jurisdiction

	FY25	FY24
Buncombe County	99.54%	99.80%
City of Asheville	99.60%	99.88%
Asheville City Schools	99.73%	99.91%
Town of Black Mountain	99.57%	99.82%
Town of Montreat	99.92%	99.90%
Town of Weaverville	99.87%	99.91%
Town of Woodfin	99.56%	99.77%
COA – BID Downtown	99.85%	

Fire Protection & Ambulance and Rescue Service Districts

	FY25	FY24
Asheville Special	99.96%	99.85%
Asheville Suburban	99.98%	99.99%
Barnardsville	99.17%	99.22%
Broad River	99.33%	99.65%
East Buncombe	99.66%	99.82%
Enka-Candler	99.14%	99.56%
Fairview	99.56%	99.79%
French Broad	99.21%	99.47%
Garren Creek	99.52%	99.82%
Jupiter	99.32%	99.69%
Leicester	98.81%	99.41%
North Buncombe	99.57%	99.77%
Reems Creek	99.70%	99.91%
Reynolds	99.67%	99.86%
Riceville	99.51%	99.85%
Skyland	99.74%	99.90%
Swannanoa	99.47%	99.69%
Upper Hominy	98.81%	99.10%
West Buncombe	99.08%	99.47%
Woodfin	99.53%	99.72%

Order of Collection

Order to Collect for Fiscal Year 2026

- Requires adoption

Pursuant to NCGS § 105-321, ORDER OF COLLECTION to Tax Collector:

> You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the County Tax Department and the Information Technology Office 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 of Buncombe 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.

Requested Actions

1. Approval of the fiscal year 2025 Annual Settlement

2. Adoption of the Order of Collection for fiscal year 2026

Questions?