CITY of BREVARD

The mission of the City of Brevard is to promote a high quality of life, support economic prosperity, and cultivate community while honoring its heritage and culture

2024 TAX COLLECTION SETTLEMENT REPORT

August 18, 2025

Tina Tanner
Certified Tax Collector

Finance Department | (828) 885-5600
95 West Main Street | Brevard, North Carolina 28712 | www.cityofbrevard.com

CITY of BREVARD

The mission of the City of Brevard is to promote a high quality of life, support economic prosperity, and cultivate community while honoring its heritage and culture

Memorandum

To: Brevard City Council

From: Tina Tanner, Certified Tax Collector

Subject: **2024 Tax Collection Settlement Report**

In compliance with NC General Stature 105-373, I am presenting for your approval, my accounting and settlement of all taxes charged to the Tax Collector by the City of Brevard City Council.

Tina Tanner, Tax Collector

Finance Department | (828) 885-5600
95 West Main Street | Brevard, North Carolina 28712 | www.cityofbrevard.com

2024 Collection Rates

All Districts

Thru June 30, 2025

District	Collection Rate
City of Brevard	98.41 %
Heart of Brevard	92.49 %

CITY OF BREVARD COLLECTION TOTALS as of 06/30/2025								
Year	Original Levy	Penalties	Discoveries	Releases	Total Levy	Total Collected	Uncollected	% Rate
2024	$ 6,145,331.96	$ 765.10	$ 114,378.92	$ (89,457.85)	$ 6,171,018.13	$ 6,072,660.11	$ 98,358.02	98.41%

Monies Collected Other than Taxes			
	Advertising Fee	Interest	Misc. Fee
2024		$ 10,785.82	
Total	$ -	$ 10,785.82	$ -

Total Tax Collected	$ 6,077,626.35
Total Pen Collected	$ 717.10
	$ 6,078,343.45
Ret Check	$ (5,683.34)
	$ 6,072,660.11

CITY OF BREVARD PRIOR YEARS COLLECTION TOTALS								
07/01/2024-06/30/2025								
Year	Levy-07/01/2024	Penalties	Discoveries	Releases	Total Levy	Total Collected	Uncollected	% Rate
2023	$ 65,583.30	$ 13.16	$ 163.87	$ (8.05)	$ 65,752.28	$ 21,937.01	$ 43,815.27	33.36%
2022	$ 26,063.31	$ 11.19	$ 41.74		$ 26,116.24	$ 7,005.91	$ 19,110.33	26.83%
2021	$ 12,817.29				$ 12,817.29	$ 1,721.00	$ 11,096.29	13.43%
2020	$ 11,371.39				$ 11,371.39	$ 1,066.44	$ 10,304.95	9.38%
2019	$ 2,310.43				$ 2,310.43	$ 330.92	$ 1,979.51	14.32%
2018	$ 1,154.47				$ 1,154.47	$ 82.03	$ 1,072.44	7.11%
2017	$ 420.64				$ 420.64	$ 0.28	$ 420.36	0.07%
2016	$ 2,082.22			$ (317.76)	$ 1,764.46	$ 572.60	$ 1,191.86	32.45%
2015	$ 757.19				$ 757.19		$ 757.19	0.00%
2014	$ 687.43				$ 687.43		$ 687.43	0.00%
TOTAL	$ 123,247.67	$ 24.35	$ 205.61	$ (325.81)	$ 123,151.82	$ 32,716.19	$ 90,435.63	

Monies Collected Other than Taxes			
	Advertising Fee	Interest	Misc. Fee
2023	$ 285.00	$ 2,278.64	
2022	$ 71.82	$ 1,206.37	
2021	$ 21.40	$ 666.92	
2020	$ 11.97	$ 413.56	
2019	$ 9.98	$ 111.50	
2018	$ -	$ 42.16	
2017			
2016			
2015			
2014			
Total	$ 400.17	$ 4,719.15	$ -

YTD % COLLECTED AS OF 6/30/2025

2023	99.32%
2022	99.72%
2021	99.83%
2020	99.86%
2019	99.97%
2018	99.98%
2017	99.99%

HEART OF BREVARD COLLECTION TOTALS								
as of 06/30/2025								
Year	Original Levy	Penalties	Discoveries	Releases	Total Levy	Total Collected	Uncollected	% Rate
2024	$ 146,529.58	$ 15.00	$ 3,059.93	$ (1,575.45)	$ 148,029.06	$ 136,906.86	$ 11,122.20	92.49%

Monies Collected Other than Taxes			
	Advertising Fee	Interest	Misc. Fee
2024		$ 322.85	
Total	$ -	$ 322.85	$ -

Total Tax Collected	$	136,902.86
Total Pen Collected	$	4.00
	$	136,906.86

HEART OF BREVARD PRIOR YEARS COLLECTION TOTALS								
07/01/2024-06/30/2025								
Year	Levy 7/01/2024-	Penalties	Discoveries	Releases	Total Levy	Total Collected	Uncollected	% Rate
2023	$ 9,570.07				$ 9,570.07	$ 1,399.36	$ 8,170.71	14.62%
2022	$ 2,073.38				$ 2,073.38	$ 137.22	$ 1,936.16	6.62%
2021	$ 1,113.82				$ 1,113.82	$ -	$ 1,113.82	0.00%
2020	$ 1,587.70				$ 1,587.70	$ -	$ 1,587.70	0.00%
2019	$ 953.01				$ 953.01	$ -	$ 953.01	0.00%
2018	$ -				$ -			
2017								
TOTAL	$ 15,297.98				$ 15,297.98	$ 1,536.58	$ 13,761.40	

Monies Collected Other than Taxes			
	Advertising Fee	Interest	Misc. Fee
2023		$ 108.83	
2022		$ 15.82	
2021		$ -	
2020		$ -	
2019		$ -	
Total	$ -	$ 124.65	$ -

YTD % COLLECTED AS OF 6/30/2025

2023	94.46%
2022	98.69%
2021	98.08%
2020	97.82%
2019	99.32%

DELINQUENT TAXPAYERS

AS OF JUNE 30, 2025

CITY OF BREVARD REAL PROPERTY

Name	Bill Number	Map Number	Tax Levy
60 WOODSIDE LLC	3933	8585691730000	6,994.27
ALLEN MATTHEW J HEIRS	831	8586223397000	86.40
ASHEVILLE ADVENTURES LLC	4371	8597541925000	787.20
ASHLEY TERRY F	3213	8586970927202	1,853.38
BARTON DONALD H REVOCABLE TRUST OF 2010	2417	8585484135424	648.91
BARTON PATRICIA	3966	8596074799000	1,485.36
BLSH LLC	2065	8587908566000	144.00
BLSH LLC	2066	8587906339000	144.00
BLSH LLC	2064	8587907414000	144.00
BLSH LLC	2067	8587907499000	144.00
BOWLIN ENTERPRISES INC	2053	8597002617000	144.00
BOYNTON GORDON F III ETAL %JANET POE	3091	8585894781000	930.02
BUCHANAN JANICE R	1073	8597304024000	381.24
CADINHA MARIAN	3482	8586772543000	1,263.84
CAFARO SHERRI	883	8596030443000	748.18
CAMP ROBERTA N HEIRS TRUSTEE	4486	8585599421000	1,289.66
CANTRELL THOMAS D	3930	8596571086000	766.80
CARR MICHAEL W TRUSTEE HEIRS	3094	8585983378000	1,747.78
CHANDLER LEWIS LLC	1207	8586424334000	1,868.50
CISON MICHAEL KEITH	8	8597114602000	740.98
CLEVELAND SAMUEL PEYRE	3886	8585376373000	697.49
CLOBUGS LLC C/O BRITTANI R SUMMEY	2784	8586526378000	2,065.92
COLWELL DRIVE COMMONS LLC	3453	8585386448000	288.00
CURTO AUSTIN RYLEY	4212	8586642971000	549.70
DOUGLAS MAXINE D HEIRS % SUZZETTE DOUGLAS	71	8586542860000	637.54
ECUSTA VIEW COMMONS LLC	3877	8597239049000	10,469.90
ELDRIDGE SHIRLEY P HEIRS % ELDRIDGE CARL EDWARD III	1008	8585972853000	952.27
ELLIS HOWARD THOMAS % CHRISTOPHER ELLIS	92	8586239424000	115.20
FLOOD JENNIFER K	2058	8597228946000	256.08
GALLOWAY WHITNEY DEAN	151	8585979646000	618.48
GARDNER MATTHEW S	156	8586401546000	891.50
GARRETT BARBARA B	160	8585287985000	505.08
GOING GREEN BUILDERS LLC	2250	8586224289000	192.00
GOING GREEN BUILDERS LLC	2251	8586224344000	599.23
GOING GREEN BUILDERS LLC	3995	8586437666000	600.00
GRAHAM JOEL V	1188	8585198080000	437.42
HALL TIMOTHY M & HALL NANCY R	203	8586428771000	2,813.62
HALL TIMOTHY M & HALL NANCY R	201	8586520726000	600.00
HARTELL MATTHEW & HARTELL KERRIANNE	2693	8586332174000	259.20
HARTELL MATTHEW & HARTELL KERRIANNE	2694	8586333120000	259.20
HAWKINS LINDA H	232	8585596184000	1,366.27
HENDRIX INVESTMENTS REALTY LLC	2719	8586749159000	2,232.53
HJH LLC	2180	8586437799107	970.85
HOGSED SIDNEY B HEIRS	265	8597300688000	195.74
HOGSED TAMMY TYANN	266	8597300710000	744.24
IVEY FANNIE B ETAL %NORTON MYRA	308	8586304666000	134.40
JACOBY THOMA PETER & JACOBY CHRISTY LYNNE	1646	8586326483000	624.00
JAMERSON ROBERT K %DANIEL JAMERSON	898	8586934118000	998.74
JENKINS VERNA WILKES	4441	8586303275000	288.00
JETER MALFORD D HEIRS	319	8585298479000	736.99
KILLIAN ANNIE B HEIRS %DAVID HEFNER	362	8586301926000	28.80
KNOX SHERRI NICOLE	375	8586312438000	463.34
MARTINEZ JOSE LUIS GONZALEZ ETAL	4069	8586303537000	158.30
MARTINEZ JOSE LUIS GONZALEZ ETAL	4068	8586303598000	235.20
MARTINEZ JOSE LUIS GONZALEZ ETAL	4070	8586302596000	410.78
MCCALL ANTHONY F & MCCALL DONNA J	426	8597322673000	871.49
MCCRARY FLORENCE G	432	8596577400000	291.65
MCCRARY FLORENCE G	433	8596577547000	114.19

MCCRARY FLORENCE G	434	8596575485000	282.14
MH TRANSYLVANIA REGIONAL HOSPITAL LLLP HCA	3019	8596296099001	1,332.00
MINERAL SPRINGS LLC	3855	8586739812000	2,871.55
MURR JOY TINSLEY	4286	8585554606000	834.77
NC PACE RE LLC % RHA HEALTH SERVICES LLC	2467	8585554826000	2,417.66
NELSON RONALD D & NELSON LUCY J	487	8597324798000	859.01
NOBLE ZACHARY R	1441	8585287012000	5.04
OCONNELL NICOLE M	2136	8597105940002	274.51
OGEECHEE DAVIDSON LLC	3776	8597463093000	2,431.92
ONDERDONK JINI MEDINA	4287	8586306883000	617.90
OWEN PEGGY JEAN HEIRS	189	8596573677000	455.38
P H GLATFELTER CO ATTN JAY OKEEFE	526	8587904161000	360.00
P H GLATFELTER CO ATTN JAY OKEEFE	524	8587905127000	360.00
P H GLATFELTER CO ATTN JAY OKEEFE	527	8587905275000	360.00
P H GLATFELTER CO ATTN JAY OKEEFE	525	8587906312000	360.00
PARRISH TIALISA L	2707	8586400064000	1,258.08
PEETRIS CHARLES V ET AL	1752	8586942914000	1,281.36
PRICE NINA CAROL HEIRS %DONNA MCINTYRE	3964	8586941000000	846.19
PRICE NINA CAROL HEIRS %DONNA MCINTYRE	3965	8586941019000	336.00
ROBINSON LEONARD BRADFORD	599	8585285552000	687.94
ROBINSON MONIKA S	1557	8586549533000	1,499.71
ROSENJACK KEVIN	3440	8586306016000	951.31
ROSENJACK KEVIN	3439	8586306181000	115.20
RUSSELL SHELBY K	4009	8586613567000	1,014.58
SHOTWELL JAMES M & SHOTWELL DENISE C	639	8586747368000	701.52
SMITH DANE G ET AL %JANET F GIBSON	1785	8585686651000	602.84
SMITH VALERIA TRUSTEE ETAL	2498	8586201854000	1,384.27
SOUTHEASTERN REAL E & D CO	664	8585198075000	419.18
STATE LINE PARTNERS LLC	1480	8586319586000	2,727.12
SUMMERVILLE JAMES DARREN	3798	8587814880000	4,847.09
SUMMERVILLE JAMES DARREN	3799	8587817648000	792.00
TORES PROPERTIES LLC	1484	8585678032000	172.80
UBUNTU PARTNERS LLC ATTN CHRISTOPHER SHAY	3135	8597551410000	13,307.52
VALENTI VENTURES LLC	2969	8586236742000	192.00
VALENTI VENTURES LLC	2970	8586236714000	120.00
VIDRINE WILLIAM EDMOND	4405	8586510647000	2,369.52
WEST JAMES E HEIRS	1686	8586218817000	428.26
WHEATLEY CONARD B HEIRS	1932	8596296678000	300.53
WHITMIRE MARTHA ANN HEIRS % SONYA HOLMES	1297	8586322220000	587.62
WYNN ETHEL H HEIRS	815	8585297836000	681.41
WYNN STEVEN %TONY DALTON OFFICE	1964	8585285732000	551.95

CITY OF BREVARD PERSONAL PROPERTY

Name	Bill	Map Number	Tax Levy
7 FINGER MEDIA LLC	2998	000070488770	136.77
ACS JANITORIAL SERVICE	4468	000000075650	64.32
ALLIANCE CBS INC	1733	000070261920	7.37
ALLSTAEDT ARIE PAUL	4561	202410002800	60.19
ALTEMOSE JASON MERRICK	1456	000070137160	5.67
ANDREWS CHRISTINA G DBA MOMMY AND ME	3181	000070505610	9.12
ARBOGAST KEITH L III & CHARISMA J H	1239	000070048490	1.08
BINGHAM GAVIN HUNTER	4549	202410013900	39.36
BORONG ANAKO & LUDWIG BENJAMIN	4563	202410002100	10.68
BREVARD ANTIQUE MALL INC	1115	000069980840	74.23
BREVARD ROCK GYM	4517	000070578370	56.55
BREWIN HAZEL JANA	4545	202410022400	161.92
BROWN BARBARA	2573	000070444480	24.29
CALLIS ADAM SCOTT	4543	202410024500	92.64
CAMERON CARLTON M & CAMERON SHARON L	4484	000008514000	3.02
CARPENTER FRED H JR TRUSTEE	4325	70591170	1.14
COCA COLA COMPANY THE	23	000010701050	141.62
COMPTON CHARLES EDWARD	1022	000069919300	2.40
COOPER JOSEPH DAYTON	32	000011521200	3.46
COSTILOW MICHAEL RYAN	4552	202410010100	41.76
DAVIS GLENN EARL	1571	000070195110	12.53
DAWN KASSANDRA SCARLET	4574	202410038000	43.06
DICKENS CONSTANCE LANELL & MITCHELL DEWAYNE JR	4572	202410039300	29.26
DILLS LAURA LOU	1969	000070342360	8.54
DOUGLAS PETER V & DOUGLAS ROSA L	72	000014427000	1.30
ELLIS ELIZABETH GRACE	4551	202410010900	44.81
ENTERKIN DANI SHANESE	4569	202410044300	35.22
FITNESS FACTORY THE	1249	000070054630	565.81
FLANAGAN KATHERINE W	2806	000070471010	53.76
FLAT ROCK OPTICIANS LLC DBA PISGAH VISION	3030	000070490480	21.82
FLYLADY AND COMPANY INC	1202	000070028070	116.48
FOUNDATION HOLDINGS LLC % SCOTT MOSER	1567	000070193140	60.97
GARETH TATE RENTALS	4173	000070580910	103.79
GARETH TATE RENTALS	2997	000070488740	89.48
GODWIN TERESA HUBBARD	4575	202410037700	37.14
HAEN GALLERY AT LUMBERYARD ART	2199	000070407990	17.14
HAMMERING NAILS CONST LLC	2277	000070414310	12.00
HOGSED DEBRA GUNTER	1543	000070181570	13.82
HOOPER TRAVIS J & HOOPER KELLY R	1942	000070331360	4.80
HOOPER TRAVIS J & HOOPER KELLY R	1944	000070331360	19.68
HOOPER TRAVIS J & HOOPER KELLY R	1946	000070331360	11.90
HUGHEY HOLLY DBA BLISS SALON	1793	000070283620	34.83
JENKINS MISTY DAWN & BOBBY LEE	4554	202410006000	16.26
JONES DAVID SELWYN & MICHELLE SLAWEK	4547	202410016100	131.75
KTCHN LLC	3056	000070493170	74.98
L & M GREEN CLEANING SERVICE LLC	2059	000070372210	59.47
LANCE WALTER J & LANCE LOIS ANN	379	000029705000	3.36
LAWS PHYLLIS WOODARD HEIRS	1407	000070118330	8.16
LEWIS DIANE CARSON	4559	202410003600	32.44
LIVELONG ACUPUNCTURE LLC	2590	000070446840	8.66
LYNCH JANIE A HEIRS % MCCANTS LINDA M	403	000031612000	4.80
MCCALL SHIRLEY	428	000034010000	8.74
MCFARLAND JOSHUA D ETAL	3960	000070564880	80.64
MERRILL ZACHARY DEVAN LINDSAY	4564	202410001700	23.29
MICKELSON HANS & MICKELSON SARAH	3958	000070563850	107.58
MIDGARD SELF STORAGE BREVARD NC TWO LLC ETAL	3685	000070548720	4.50
MILETI ALBERT VINCENT JR HEIRS	2914	000070480170	8.83
MILLER ROBIN DENISE	4557	202410005700	11.44

MOORE FUNERAL HOME INC	1303	000070080570	78.48
NIELSEN CATHERINE ALEXANDER & NIELSEN DAVID C	3624	70542710	1.51
NORMA CLAYTON REALTY LLC CLAYTON NORMA REALTY	1843	000070299960	17.52
OWEN LINDA FISHER & GARDIN HAYLEY OWEN	4566	202410045400	14.21
PADGETT CONSTRUCTION COMPANY INC	1770	000070275070	351.99
PEAVY EMMA LEE	4577	202410036200	11.52
PERSEK JOHN DOUGLAS & PERSEK CAROL ANN	539	000043717000	4.80
PHO NOODLE COMPANY	3774	000070553090	157.97
PISGAH MARKETING ASSOCIATES INC	554	000044293150	540.75
PRICE NINA CAROL HEIRS %DONNA MCINTYRE	3963	000070565030	5.20
QUALITY ACCOUNTING PAYROLL & TAX SVC INC	2200	000070408130	6.11
QUIRE JEFFREY & QUIRE DRUE	3825	000070555030	3.36
REDBOX AUTOMATED RETAIL LLC	1743	000070266650	60.31
REED SHIRLEY SMALL	4578	202410036100	5.92
REYNOLDS ASHLEY NICOLE	4558	202410004000	100.78
RICE FURNITURE INC	590	000047015050	224.87
RICE LLOYD O	4210	000070582900	2.63
ROE DAVID CHARLES & BENNETT DAISY TRACY	3917	000070561030	1.73
ROSE JOHN EDWARD	4555	202410009100	278.21
ROWE DAVID L & AMANDA R	2041	000070364680	1.03
SCHRADER ANDREW BATES	3947	000070563240	6.05
SHARP ZARKEOUS QUEON & SULLINGER CRASANRA PATRICIA	4560	202410003300	5.78
SIERRA KENNETH R & SIERRA LINDA D	2632	000070452340	2.82
SITTON ROBERT LOUIS & SARAH PRETLOW	4544	202410022800	29.53
SMITH DAVID L & HARRIS PATRICIA	3971	000070566260	93.70
SNYDER KELSIE JO	4568	202410044800	60.96
STATE LINE PARTNERS LLC	3972	000070566270	145.21
STEWART BRUCE CRAIG	682	000052886000	8.64
STRAUS CABIN LLC	2028	000070363070	1.07
SYCAMORE CYCLES	970	000069894580	151.81
TATE MICHAEL GARETH	4399	70596670	51.36
TAULBEE CHRISTOPHER & TAULBEE TIFFANY	3271	70511250	3.19
TINSLEY FRANK EUGENE %RHONDA ROGERS	709	000055080000	15.44
TINSLEY ROBERT E & TINSLEY LINDA P	712	000055190000	3.89
TOPPER ALEX C & TOPPER KAITLIN R	2660	70455450	2.16
UHC OF KNOXVILLE #774-010624 U-HAUL CO-PROPERTY TAX	1516	000070171250	44.31
UPCOUNTRY BREWING DBA UPCOUNTRY TAPROOM	3402	000070524840	439.19
VALENTINE JERRY LEE	730	000056025000	4.32
VIDE COR MEAM INC DBA BESPOKE & CO	3599	000070539630	11.64
VOLTZ DONALD A & VOLTZ LINDA G	1213	000070035630	2.40
WADDELL J HALL ETAL	738	000056381000	181.69
WALLACH ANDREW I	4266	70587030	3.84
WATTS ROGER & TYLEE PATRICIA S	4306	70589910	4.32
WILLIS DIANE A	2828	000070472640	1.44
WREN SONG EQUESTRIAN LLC	3636	000070544090	20.97
YOUNG SHARON T	4576	202410036300	72.82
ZAJAC MICHAEL A & ZAJAC MARY	825	000061147400	4.32
ZIEGLER BRIAN CHRISTOPHER	4386	00070595230	12.96

HEART OF BREVARD REAL PROPERTY

Name	Bill	Map Number	Tax Levy
AETHELWOLD DEVELOPMENT LLC	2245	8586501850302	2,903.95
AETHELWOLD DEVELOPMENT LLC	2246	8586501850303	1,742.90
BARTON DONALD H REVOCABLE TRUST OF 2010	2418	8586508490000	3,697.67
EARTH MOUNTAIN PROPERTIES LLC	3592	8586504730000	3,283.76
HALL TIM & HALL NANCY	2673	8586501850101	2,400.83
HL INVESTMENTS OF NC LLC	2337	8586501740201	3,518.78
HL INVESTMENTS OF NC LLC	2338	8586501740202	2,034.72
HL INVESTMENTS OF NC LLC	2339	8586501740203	1,946.64
HL INVESTMENTS OF NC LLC	2265	8586503706000	4,382.64
HL INVESTMENTS OF NC LLC	2216	8586503732000	8,214.85
HL INVESTMENTS OF NC LLC	2335	8586501765000	1,963.03
JPD2 LLC	1279	8586409769000	3,137.05
NGM ENTERPRISES LLC	4102	8586501895000	2,331.64

HEART OF BREVARD PERSONAL PROPERTY

Name	Bill	Map Number	Tax Levy
DONALD H BARTON P C	1292	000070075310	47.83
HOLLINGSWORTH DANIEL B & HOLLINGSWORTH ANN R	279	000024914000	1.10
MAYAS GRILL & CUISINE INC	2274	000070413760	346.50
PLAZA GARIBALDI MEXICAN RESTAURANT LLC	2273	000070413730	346.50
RAE & IVY	4440	70604070	356.48