

MEETING MINUTES

WATAUGA COUNTY BOARD OF COMMISSIONERS

Tuesday, July 21, 2026

The Watauga County Board of Commissioners held a regular meeting on Tuesday, July 21, 2026, at 5:30 p.m. in the Commissioners' Board Room located in the Watauga County Administration Building in Boone, North Carolina.

1. CALL REGULAR MEETING TO ORDER

Chairman Eggers called the meeting to order at 5:30 p.m. The following were present:

PRESENT: Braxton Eggers, Chairman
 Todd Castle, Vice-Chairman
 Emily Greene, Commissioner
 Tim Hodges, Commissioner
 Ronnie Marsh, Commissioner
 Nathan Miller, County Attorney
 Deron Geouque, County Manager
 Madison Mathis, Clerk to the Board

Commissioner Hodges offered the prayer and Commissioner Marsh led the Pledge of Allegiance.

2. APPROVAL OF MINUTES

Chairman Eggers presented the June 16, 2026, regular meeting and closed session minutes as well as the July 6, 2026, special meeting minutes.

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the June 16, 2026, regular meeting minutes as presented.

VOTE: Aye – 5
 Nay – 0

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the June 16, 2026, closed session minutes as presented.

VOTE: Aye – 5
 Nay – 0

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the July 6, 2026, special meeting minutes as presented.

VOTE: Aye – 5
Nay – 0

3. APPROVAL OF AGENDA

Chairman Eggers called for additions or corrections to the July 21, 2026, agenda.

County Attorney Miller requested an amendment to the agenda to include possible action after closed session regarding the acquisition of property and entering into a purchase contract.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the July 21, 2026, agenda as amended.

VOTE: Aye – 5
Nay – 0

4. PUBLIC COMMENT

The following people spoke during public comment:

- **Bill Greene** – expressed appreciation to the Board for allowing public comment and thanked the Commissioners for their service. He also commented on the use of cameras and live-streaming Board meetings, stating that it allows more citizens to participate and stay informed.
- **Cary Davenport** – District 4 resident, commented on the lawsuit regarding the County's redistricting.
- **Terry Oldham** – a Meat Camp resident, spoke regarding the proposed changes to the Board of Commissioners' structure. He referenced the referendum survey and questioned how residents were selected to participate.
- **Jerry Hanifan** – commented that many citizens did not fully understand the referendum. He expressed concerns that the proposed changes would reduce local representation and encouraged the Board to reconsider.

- **Jennie Hanifan** – spoke in support of maintaining representation from all five districts. She expressed concerns regarding at-large voting and asked the Board to reconsider the proposed changes.
- **Tom Ross** – a Meat Camp resident, stated that he felt disenfranchised by the proposed changes. He thanked the Commissioners for supporting the current five-district structure, commented that he found the referendum to be deceptive, and expressed his hope that the existing system would remain in place.

5. BLUE RIDGE CONSERVANCY TRAILS MONTH PROCLAMATION

A representative from Blue Ridge Conservancy presented a proclamation recognizing July 2026 as "Blue Ridge Conservancy Trails Month" in Watauga County.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to adopt the proclamation recognizing July 2026 as "Blue Ridge Conservancy Trails Month" in Watauga County.

VOTE: Aye – 5
Nay – 0

6. WATAUGA COUNTY COMPREHENSIVE TRANSPORTATION PLAN

Mr. Reuben Crummy, North Carolina Department of Transportation (NCDOT) Transportation Planning Division, and Mr. David Graham, High Country Rural Planning Organization (RPO), provided an overview of the Watauga County Comprehensive Transportation Plan (CTP) update, including the purpose of the CTP and the planning process.

The update was for information only; therefore, no action was required from the Board.

7. SHERIFF'S OFFICE FLEET VEHICLES & EQUIPMENT PURCHASE REQUEST

Captain Preston Russell, Watauga County Sheriff's Office, requested Board approval to purchase eight (8) vehicles, associated equipment, upfitting, and radio equipment included in the FY 2027 budget.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the purchase of eight (8) new 2027 vehicles from Ilderton Dodge on the Sheriff's Association Contract in the amount of \$345,337.99, with the Narcotics Fund covering the cost of one (1) vehicle.

VOTE: Aye – 5
Nay – 0

Commissioner Greene, seconded by Commissioner Hodges, moved to approve the purchase of vehicle equipment from Two-Way Radio of Carolina, Inc. in the amount of \$46,655.00, and for vehicle upfitting services from Campbell-Brown, Inc. in the amount of \$106,199.71.

VOTE: Aye – 5
Nay – 0

8. EMERGENCY SERVICES MATTERS

A. Replacement Vehicle Purchase Request

Mr. Will Holt, Emergency Services Director, requested the Board approve the purchase of a replacement 2026 Ford F-150, including vehicle upfitting, to replace a 2019 Emergency Services vehicle at a total cost of \$90,531.42. Funds for the purchase have been budgeted.

Commissioner Marsh, seconded by Commissioner Hodges, moved to approve the purchase of a replacement vehicle from Parks Ford through the Sheriff's Association Contract, including tax and tag, in the amount of \$93,253.36.

VOTE: Aye – 5
Nay – 0

B. Automated Quality Assurance System Procurement Request

Mr. Will Holt, Emergency Services Director, requested the Board approve the procurement of Axon's Automated Quality Assurance (QA) hardware and software to automate the quality assurance process for 911 calls, improve operational efficiency, and support targeted staff training. The project is eligible for funding through the 911 Emergency Telephone System Fund (ETSF), and funds have been budgeted for this purpose.

Chairman Eggers and Commissioner Marsh asked questions regarding the first-year cost, hardware, and funding source. Mr. Holt explained the total first-year cost is \$22,241, and the hardware is a one-time purchase.

Commissioner Marsh, seconded by Commissioner Greene, moved to approve the procurement of the Axon Automated Quality Assurance hardware and software in the amount of \$22,241.00 for the first year.

VOTE: Aye – 5
Nay – 0

C. North Caldwell District EMS Coverage Agreement Request

Mr. Will Holt, Emergency Services Director, requested Board direction regarding a proposed agreement with Caldwell County Emergency Services for Watauga County Emergency Services to provide EMS coverage to a portion of Caldwell County following the relocation of Caldwell County's EMS unit in Blowing Rock. A similar agreement is currently in place with Avery County for areas where Watauga County has a closer EMS base.

Chairman Eggers asked how many EMS calls are received in the proposed coverage area. Commissioner Marsh asked whether Watauga County is currently providing service only through mutual aid, and Mr. Holt confirmed that is the current arrangement. The Board discussed the number of calls, existing agreements with neighboring counties, and the need to periodically review the agreement, including provisions related to costs should service demands increase. Mr. Holt clarified that tabling the agreement would not affect Watauga County's response to mutual aid requests.

Commissioner Marsh, seconded by Commissioner Greene, moved to table consideration of the proposed agreement with Caldwell County Emergency Services until the next regular meeting to allow additional information to be gathered and certain issues to be addressed.

VOTE: Aye – 5
Nay – 0

9. TAX MATTERS

A. Monthly Collections Report

Mr. Tyler Rash, Tax Administrator, presented the Monthly Collections Report for June 2026, and was present for questions and discussion. Copies are attached for reference (see *Attachment A*).

The report was for information only; therefore, no action was required.

B. Refunds and Releases

Mr. Tyler Rash, Tax Administrator, presented the Refunds and Releases for June 2026, and was present for questions and discussion. Copies are attached for reference (see *Attachment B*).

Commissioner Hodges, seconded by Vice-Chairman Castle, moved to accept the June 2026 Refunds and Releases Report.

VOTE: Aye – 5
Nay – 0

C. Annual Settlement of Tax Collector

Per G.S. § 105-373, an annual settlement of the Tax Collector is required to be prepared and submitted to the Board of Commissioners for review and approval. Mr. Rash, Tax Administrator, was present to discuss the settlement and answer any questions from the Board. Copies are attached for reference (see *Attachment C*).

Commissioner Greene, seconded by Commissioner Marsh, moved to approve the Annual Settlement of the Tax Collector as presented by Mr. Rash.

VOTE: Aye – 5
Nay – 0

D. Oath to Collect Taxes

Each year the Board of County Commissioners is required to authorize the Tax Administrator of Watauga County to collect taxes for the upcoming year. Copies are attached for reference (see *Attachment D*).

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to authorize the Tax Administrator to begin the process of collection.

VOTE: Aye – 5
Nay – 0

10. RENEWAL OF MEMORANDUM OF UNDERSTANDING WITH NCDHHS FOR SOCIAL SERVICES PROGRAMS (SFY 2026-2028)

Ms. Julie Peck, Social Services Director, requested the Board approve the renewal of the Memorandum of Understanding (MOU) between the North Carolina Department of Health and Human Services (NCDHHS) and Watauga County for State Fiscal Years 2026-2027 and 2027-2028. The MOU establishes the written agreement required by Session Law 2017-41 for social services programs, excluding Medicaid, and will be effective July 1, 2026, through June 30, 2028.

Commissioner Hodges, seconded by Commissioner Marsh, moved to approve the renewal of the Memorandum of Understanding (MOU) between the North Carolina Department of Health and Human Services (NCDHHS) and Watauga County for State Fiscal Years 2026-2027 and 2027-2028.

VOTE: Aye – 5
Nay – 0

11. MISCELLANEOUS ADMINISTRATIVE MATTERS

A. Goforth Road Closure Petition

Mr. Deron Geouque, County Manager, presented a petition received from Continental Divide BR, LLC requesting the closure of a portion of Goforth Road, located within the Town of Blowing Rock municipal limits, from the State Maintained Road System. He reviewed the notification provided to the Town of Blowing Rock pursuant to N.C.G.S. § 136-63 and explained that the Town's response period had expired. He requested Board direction on the petition.

County Attorney Miller explained that the Board's action was not to close the road but to authorize the County Manager to submit a letter to the North Carolina Board of Transportation acknowledging receipt of the petition, documenting that the petitioners had presented evidence demonstrating the closure would be in the best interest of the public, and confirming that the Town of Blowing Rock had been provided an opportunity to be heard as required by law.

Ms. Chelsea Garrett, representing Continental Divide BR, LLC, addressed the Board in support of the petition. She explained the requested closure involves a portion of Goforth Road between the condominiums and the Blowing Rock Country Club property. She stated the roadway no longer provides through access to U.S. 321 and described safety and accessibility concerns associated with the existing roadway.

Commissioner Marsh noted he had just recently received correspondence from the Town of Blowing Rock regarding the request. Commissioner Hodges asked about ownership of the adjoining properties, and Ms. Garrett stated the properties are owned by Blowing Rock Country Club and Continental Divide BR, LLC. Chairman Eggers asked whether safety concerns were a factor in the request, and Ms. Garrett confirmed they were.

Mr. Jon Winkler, a property owner and petitioner, also spoke in support of the request, citing safety concerns and traffic issues experienced by residents and service vehicles.

Commissioner Marsh, seconded by Commissioner Greene, moved to authorize the County Manager to submit a letter to the North Carolina Board of Transportation acknowledging receipt of the petition from Continental Divide BR, LLC requesting the abandonment of a portion of Goforth Road, stating that evidence had been presented demonstrating the closure is in the best interest of

the public, and confirming that the Town of Blowing Rock was provided the opportunity to be heard in accordance with N.C.G.S. § 136-63.

VOTE: Aye – 5
Nay – 0

B. Designation of Voting Delegate for the 2026 NCACC Annual Conference

The Board considered designating a voting delegate and alternate for the North Carolina Association of County Commissioners (NCACC) 119th Annual Conference Business Session to be held on August 22, 2026.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to designate Chairman Eggers as Watauga County's voting delegate for the 2026 NCACC Annual Conference Business Session.

VOTE: Aye – 5
Nay – 0

C. Change Order Requests #25 and #26 for Emergency Services Facility

Greene Construction, Inc. submitted Change Order Requests 25 and 26 for the Emergency Services Facility project. Change Order Request 25 included modifications to the electrical connections at the flooring in the call center at the owner's request, including the removal of the grommet passthrough and the installation of surface electrical boxes. Change Order Request 26 included the cost associated with connecting the owner-provided BDA system to the fire alarm panel and providing the necessary electrical work. Funds for the BDA system connection were included in the project contingency budget.

Commissioner Greene, seconded by Commissioner Hodges, moved to approve Change Order Requests 25 and 26 with Greene Construction, Inc. in the total amount of \$12,299.39.

VOTE: Aye – 5
Nay – 0

D. Boards and Commissions

Parks and Recreation Commission

The Board received the first reading of the Town of Boone's recommendations to appoint Virginia Roseman as the Town Council representative and Katie Eppley as the Town of Boone representative to the Watauga County Parks and Recreation Commission. Chairman Eggers requested clarification regarding the appointment

process. County Manager Geouque confirmed that the Board is not required to accept the recommendations and may request additional nominations if it so chooses. No action was taken.

Library Board

The Board received the first reading of the recommendations to appoint Melissa Birkhofer, Jess Bellemer, Cheryl Keller, and Jephrie Foust to the Watauga County Public Library Advisory Board. No action was taken.

Valle Crucis Historic Preservation Commission

The Board received the first reading of the volunteer application submitted by Laura England for appointment to the Valle Crucis Historic Preservation Commission. No action was taken.

E. Announcements

County Manager Geouque reminded the Board of the North Carolina Association of County Commissioners (NCACC) Annual Conference, scheduled for August 20–22, 2026, and asked Commissioners to confirm their attendance so travel arrangements could be made.

12. COMMISSIONERS' COMMENTS

Chairman Eggers expressed appreciation to Senator Ralph Hise, Representative Ray Pickett, and Speaker Destin Hall for their support and the \$755,000 allocation for future Emergency Services or Parks and Recreation projects.

13. BREAK

14. CLOSED SESSION

At 6:52 p.m., Vice-Chairman Castle, seconded by Commissioner Greene, moved to enter Closed Session pursuant to G.S. § 143-318.11(a)(3) to discuss matters protected by attorney-client privilege, including Case No. 5:25-cv-157; pursuant to G.S. § 143-318.11(a)(4) to discuss an economic development matter; pursuant to G.S. § 143-318.11(a)(5) to consider matters related to the acquisition of real property; and pursuant to G.S. § 143-318.11(a)(6) to discuss personnel matters.

VOTE: Aye – 5
Nay – 0

At 8:40 p.m., Vice-Chairman Castle, seconded by Commissioner Marsh, moved to resume the open meeting.

VOTE: Aye – 5
Nay – 0

Upon returning to open session, Commissioner Marsh, seconded by Commissioner Hodges, moved to amend the agenda to include setting a public hearing on August 18, 2026, regarding the proposed economic development incentive for Rootsii, LLC.

VOTE: Aye – 5
Nay – 0

15. POSSIBLE ACTION AFTER CLOSED SESSION

Hardin Park School

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve entering into an Agreement for Purchase and Sale of Improved Real Property with New Market Enterprises, LLC for the acquisition of property for the future Hardin Park School project.

VOTE: Aye – 5
Nay – 0

16. ADJOURN

At 8:42 p.m., Vice-Chairman Castle, seconded by Commissioner Marsh, moved to adjourn the meeting.

VOTE: Aye – 5
Nay – 0

Braxton Eggers, Chairman

ATTEST: Madison Mathis, Clerk to the Board



ATTACHMENT A
TAX MONTHLY
COLLECTIONS REPORT

Monthly Collections Report

Watauga County

Bank deposits of the following amounts have been made and credited to the account of Watauga County. The reported totals do not include small shortages and overages reported to the Watauga County Finance Officer

Monthly Report June 2026

	<u>Current Month</u> <u>Collections</u>	<u>Current FY</u> <u>Collections</u>	<u>Current FY</u> <u>Percentage</u>	<u>Previous FY</u> <u>Percentage</u>
<u>General County</u>				
Taxes 2025	62,924.34	44,520,922.11	98.71%	98.50%
Prior Year Taxes	57,156.76	711,481.85		
Solid Waste User Fees	6,900.18	3,781,151.18	97.44%	97.58%
 Total County Funds	 \$126,981.28	 \$49,013,555.14		
 <u>Fire Districts</u>				
Foscoe Fire	524.24	705,481.35	99.10%	98.88%
Boone Fire	1,253.52	1,356,672.34	98.88%	98.60%
Fall Creek Service Dist.	187.33	14,136.87	98.04%	96.80%
Beaver Dam Fire	758.58	138,847.09	96.82%	97.15%
Stewart Simmons Fire	1,738.79	459,539.97	99.06%	99.16%
Zionville Fire	369.29	157,159.93	96.85%	97.28%
Cove Creek Fire	517.26	356,841.25	97.90%	98.09%
Shawnechaw Fire	324.71	171,086.42	98.73%	98.51%
Meat Camp Fire	1,245.60	322,271.06	97.13%	96.77%
Deep Gap Fire	432.06	279,619.64	97.84%	96.39%
Todd Fire	2.19	79,420.58	98.97%	98.67%
Blowing Rock Fire	16.47	750,707.86	99.45%	98.46%
M.C. Creston Fire	50.96	7,515.22	94.17%	92.03%
Foscoe Service District	137.47	110,486.50	99.12%	98.44%
Beech Mtn. Service Dist.	2.49	2,874.54	99.55%	99.68%
Cove Creek Service Dist.	0.00	336.65	100.00%	99.40%
Shawnechaw Service Dist	20.18	8,612.71	97.16%	97.05%
 Total Fire Districts	 7,581.14	 4,921,609.98		
 <u>Towns</u>				
Boone	11,045.53	9,591,875.44	99.25%	99.13%
Municipal Services	288.26	296,075.66	98.51%	98.77%
 Total Town Taxes	 \$11,333.79	 \$9,887,951.10		
 Total Amount Collected	 \$145,896.21	 \$63,823,116.22		

Regina Houck Tax Collections Director

Lyle Raul Tax Administrator



ATTACHMENT B

TAX REFUNDS AND RELEASES

RELEASES - 06/01/2026 TO 06/30/2026

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL	EFF DATE	JUR	REF NO	VALUE		AMOUNT
						CHARGE		
1724294 COX, RICHARD 7236 OLD 421 SOUTH DEEP GAP, NC 28618	PP 2022 4141 REFUND RELEASE SOLID WASTE FEE INNACCURATELY ASSESSED.	1647	06/12/2026	F10	12721	0 SWF		80.00
1724294 COX, RICHARD 7236 OLD 421 SOUTH DEEP GAP, NC 28618	PP 2023 4141 REFUND RELEASE SOLID WASTE FEE INNACCURATELY ASSESSED.	1402	06/12/2026	F10	12722	0 SWF		102.87
1724294 COX, RICHARD 7236 OLD 421 SOUTH DEEP GAP, NC 28618	PP 2024 4141 REFUND RELEASE SOLID WASTE FEE INNACCURATELY ASSESSED.	1309	06/12/2026	F10	12723	0 SWF		102.87
1640918 INNOVI LLC DBA/JERSEY MIKES SUBS 119 NEW MARKET CENTER BOONE, NC 28607	PP 2024 640918999 REFUND RELEASE BUSINESS SOLD	3298	06/19/2026	C02	12725	0 G01 C02 G01L C02L		145.93 178.97 14.59 17.90 ----- 357.39
1640918 INNOVI LLC DBA/JERSEY MIKES SUBS 119 NEW MARKET CENTER BOONE, NC 28607	PP 2025 640918999 REFUND RELEASE BUSINESS SOLD	3435	06/19/2026	C02	12724	0 G01 C02		129.59 163.00 ----- 292.59
DETAIL SUMMARY	COUNT: 5	RELEASES - TOTAL				0		935.72

RELEASES - 06/01/2026 TO 06/30/2026

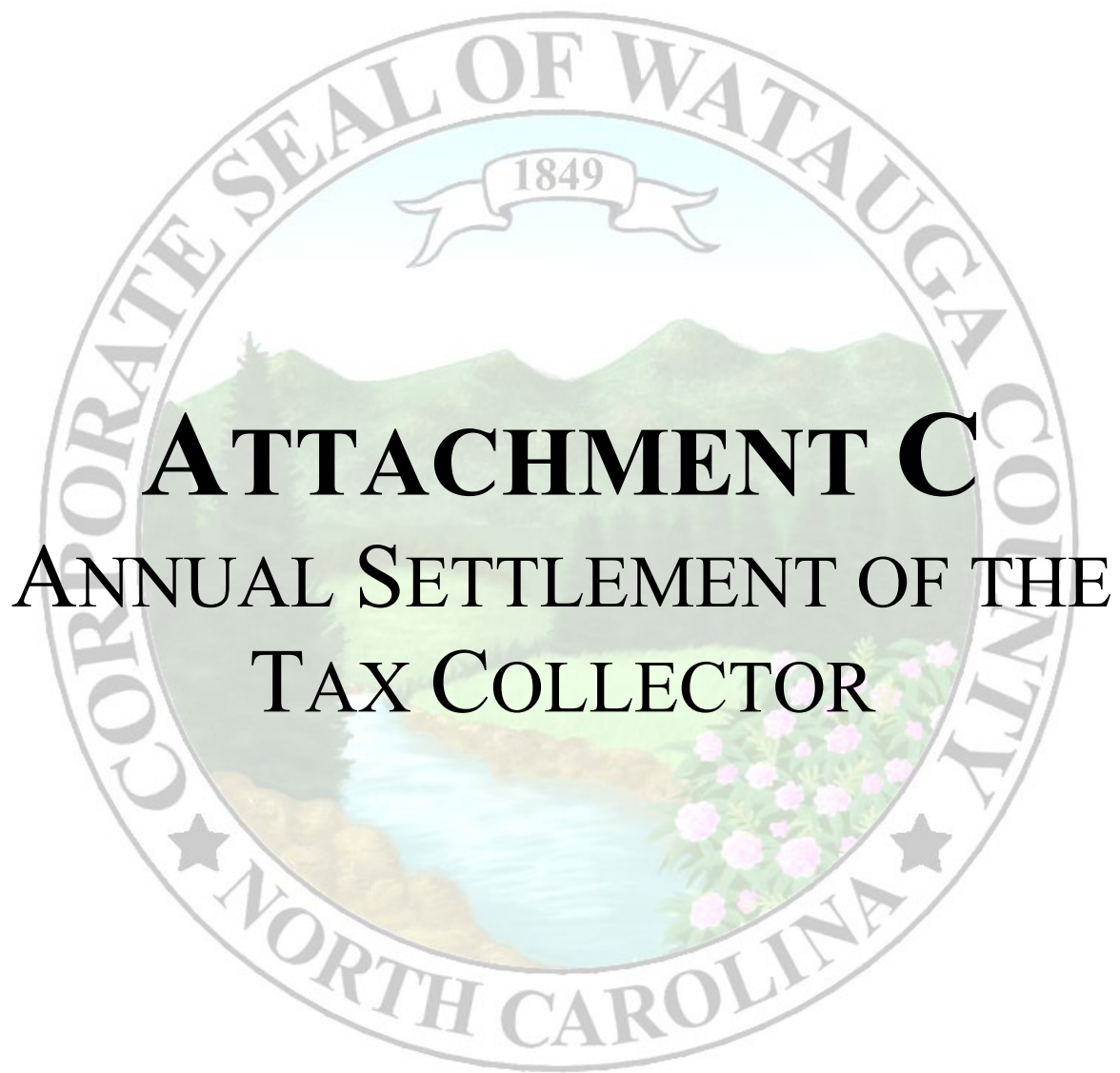
RELEASES - CHARGE SUMMARY FOR ALL CLERKS

YEAR	CAT	CHARGE	AMOUNT
2022	PP	SWF	SANITATION USER FEE
			80.00
		2022 TOTAL	80.00
2023	PP	SWF	SANITATION USER FEE
			102.87
		2023 TOTAL	102.87
2024	PP	C02	BOONE PP
2024	PP	C02L	BOONE LATE LIST
2024	PP	G01	WATAUGA COUNTY PP
2024	PP	G01L	WATAUGA COUNTY LATE LIST
2024	PP	SWF	SANITATION USER FEE
			178.97
			17.90
			145.93
			14.59
			102.87
		2024 TOTAL	460.26
2025	PP	C02	BOONE PP
2025	PP	G01	WATAUGA COUNTY PP
			163.00
			129.59
		2025 TOTAL	292.59
		SUMMARY TOTAL	935.72

RELEASES - 06/01/2026 TO 06/30/2026

RELEASES - JURISDICTION SUMMARY FOR ALL CLERKS

	JUR	YEAR	CHARGE			AMOUNT
	C02	2024	C02	BOONE	PP	178.97
	C02	2024	C02L	BOONE	LATE LIST	17.90
	C02	2024	G01	WATAUGA	COUNTY PP	145.93
	C02	2024	G01L	WATAUGA	COUNTY LATE LIST	14.59
	C02	2025	C02	BOONE	PP	163.00
	C02	2025	G01	WATAUGA	COUNTY PP	129.59
				C02	TOTAL	649.98
	F10	2022	SWF	SANITATION	USER FEE	80.00
	F10	2023	SWF	SANITATION	USER FEE	102.87
	F10	2024	SWF	SANITATION	USER FEE	102.87
				F10	TOTAL	285.74
				SUMMARY	TOTAL	935.72



ATTACHMENT C
ANNUAL SETTLEMENT OF THE
TAX COLLECTOR

MEMORANDUM

TO: WATAUGA COUNTY COMMISSIONERS

FROM: TYLER RASH, TAX ADMINISTRATOR

SUBJECT: ANNUAL SETTLEMENT OF TAX COLLECTOR IN ACCORDANCE
WITH G.S. 105-373

DATE: July 10, 2026

THIS ANNUAL SETTLEMENT OF THE TAX COLLECTOR AS PREPARED BY TYLER RASH, TAX ADMINISTRATOR, IS SUBMITTED FOR YOUR REVIEW AND APPROVAL. UPON YOUR APPROVAL, THIS SETTLEMENT SHALL BE ENTERED IN FULL UPON THE MINUTES OF THIS MEETING OF THIS GOVERNING BODY.

ATTACHMENT: SETTLEMENT

Annual Settlement of Tax Collector

FALL CREEK

FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>14,370.06</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>48.76</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>14,418.82</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>14,087,086.00</u>
B.	Interest.	\$ <u>48.76</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>N/A</u>
D.	Releases duly allowed by the governing body.	\$ <u>0.25</u>
E.	Discounts allowed by law.	\$ <u>N/A</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>N/A</u>
TOTAL CREDIT		\$ <u><u>14,136.87</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).		\$ <u>281.95</u>
TOTAL		\$ <u><u>14,418.82</u></u>

Annual Settlement of Tax Collector

WATAUGA COUNTY

FY 25-26 in accordance with G.S. 105-373 (a) (3)TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>45,757,483.38</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>102,667.41</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>45,860,150.79</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>44,865,287.50</u>
B.	Interest.	\$ <u>102,667.41</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>313,735.84</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>45,281,690.75</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).

\$ 578,460.04TOTAL \$ 45,860,150.79

Annual Settlement of Tax Collector TOWN OF BOONE
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>9,758,110.79</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>17,156.89</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>9,775,267.68</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>9,578,280.23</u>
B.	Interest.	\$ <u>17,156.89</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>107,803.25</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>9,703,240.37</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>72,027.31</u>
TOTAL	\$ <u><u>9,775,267.68</u></u>

Annual Settlement of Tax Collector

FOSCOE FIRE DISTRICT

FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>716,114.01</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>1,597.13</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>717,711.14</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>703,891.39</u>
B.	Interest.	\$ <u>1,597.13</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>5,830.05</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
	TOTAL CREDIT	\$ <u><u>711,318.57</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).

\$ 6,392.57

TOTAL \$ 717,711.14

Annual Settlement of Tax Collector BOONE RURAL FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>1,390,155.12</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>2,963.24</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>1,393,118.36</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>1,354,259.84</u>
B.	Interest.	\$ <u>2,963.24</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>20,577.29</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>1,377,800.37</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).		\$ <u>15,317.99</u>
TOTAL		\$ <u><u>1,393,118.36</u></u>

Annual Settlement of Tax Collector BEAVER DAM FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>147,170.53</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>482.09</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>147,652.62</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>138,362.75</u>
B.	Interest.	\$ <u>482.09</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>4,257.77</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>143,102.61</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>4,550.01</u>
TOTAL	\$ <u><u>147,652.62</u></u>

Annual Settlement of Tax Collector STEWART SIMMONS FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>481,228.70</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>1,503.49</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>482,732.19</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>458,143.20</u>
B.	Interest.	\$ <u>1,503.49</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>18,738.70</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>478,385.39</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).		\$ <u>4,346.80</u>
TOTAL		\$ <u><u>482,732.19</u></u>

Annual Settlement of Tax Collector ZIONVILLE FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>165,557.00</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>486.22</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>166,043.22</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>156,785.65</u>
B.	Interest.	\$ <u>486.22</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>3,668.15</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>160,940.02</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>5,103.20</u>
TOTAL	\$ <u><u>166,043.22</u></u>

Annual Settlement of Tax Collector COVE CREEK FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>372,001.46</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>907.01</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>372,908.47</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>356,362.36</u>
B.	Interest.	\$ <u>907.01</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>8,014.66</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
	TOTAL CREDIT	\$ <u><u>365,284.03</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>7,624.44</u>
TOTAL	\$ <u><u>372,908.47</u></u>

Annual Settlement of Tax Collector SHAWNEEHAW FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>179,086.88</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>528.68</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>179,615.56</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>170,668.73</u>
B.	Interest.	\$ <u>528.68</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>6,223.30</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>177,420.71</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).		\$ <u>2,194.85</u>
TOTAL		\$ <u><u>179,615.56</u></u>

Annual Settlement of Tax Collector MEAT CAMP FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>338,390.52</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>1,001.27</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>339,391.79</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>321,379.89</u>
B.	Interest.	\$ <u>1,001.27</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>7,533.71</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
	TOTAL CREDIT	\$ <u><u>329,914.87</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>9,476.92</u>
TOTAL	\$ <u><u>339,391.79</u></u>

Annual Settlement of Tax Collector DEEP GAP FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>300,101.09</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>741.67</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>300,842.76</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>279,598.97</u>
B.	Interest.	\$ <u>741.67</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>14,354.96</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>294,695.60</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).		\$ <u>6,147.16</u>
TOTAL		\$ <u><u>300,842.76</u></u>

Annual Settlement of Tax Collector

TODD FIRE DISTRICT

FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>80,916.78</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>190.75</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>81,107.53</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>79,229.54</u>
B.	Interest.	\$ <u>190.75</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>863.04</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>80,283.33</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>824.20</u>
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TOTAL	\$ <u><u>81,107.53</u></u>
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Annual Settlement of Tax Collector BLOWING ROCK FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>762,849.34</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>2,045.39</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>764,894.73</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>748,766.26</u>
B.	Interest.	\$ <u>2,045.39</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>9,976.40</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>760,788.05</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>4,106.68</u>
TOTAL	\$ <u><u>764,894.73</u></u>

Annual Settlement of Tax Collector MEAT CAMP-CRESTON FIRE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>7,961.79</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>29.75</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>7,991.54</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>7,498.51</u>
B.	Interest.	\$ <u>29.75</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>0.26</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
	TOTAL CREDIT	\$ <u><u>7,528.52</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>463.02</u>
TOTAL	\$ <u><u>7,991.54</u></u>

Annual Settlement of Tax Collector MUNICIPAL SERVICE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>304,204.28</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>385.46</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>304,589.74</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>295,689.78</u>
B.	Interest.	\$ <u>385.46</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>4,044.23</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
	TOTAL CREDIT	\$ <u><u>300,119.47</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>4,470.27</u>
TOTAL	\$ <u><u>304,589.74</u></u>

Annual Settlement of Tax Collector

LANDFILL FEES

FY 25-26 in accordance with G.S. 105-373 (a) (3)

SOLID WASTE USER FEE

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>3,889,415.00</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>8,847.68</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>3,898,262.68</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>3,774,353.69</u>
B.	Interest.	\$ <u>8,847.68</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>15,774.81</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>3,798,976.18</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).

\$ 99,286.50

TOTAL \$ 3,898,262.68

Annual Settlement of Tax Collector FOSCOE SERVICE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>112,948.83</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>204.88</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>113,153.71</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>110,280.77</u>
B.	Interest.	\$ <u>204.88</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>1,693.80</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>112,179.45</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>974.26</u>
TOTAL	\$ <u><u>113,153.71</u></u>

Annual Settlement of Tax Collector BEECH MTN. SERVICE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>2,883.61</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>3.93</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>2,887.54</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>2,870.49</u>
B.	Interest.	\$ <u>3.93</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>0.12</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>2,874.54</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).		\$ <u>13.00</u>
TOTAL		\$ <u><u>2,887.54</u></u>

Annual Settlement of Tax Collector COVE CREEK SERVICE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>336.65</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>0.00</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>336.65</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>336.61</u>
B.	Interest.	\$ <u>0.00</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>0.04</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
	TOTAL CREDIT	\$ <u><u>336.65</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>0.00</u>
TOTAL	\$ <u><u>336.65</u></u>

Annual Settlement of Tax Collector SHAWNEEHAW SERVICE DISTRICT
FY 25-26 in accordance with G.S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Total amount of all taxes in his hands for collection for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries.	\$ <u>8,877.50</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>50.19</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>8,927.69</u></u>

TAX COLLECTOR'S CREDIT

A.	All sums representing taxes for the year deposited by him to the credit of the taxing unit or receipted for by a proper official of the unit.	\$ <u>8,562.18</u>
B.	Interest.	\$ <u>50.19</u>
C.	The principal amount of taxes included in the insolvent list determined in accordance with G.S. 105-373 (a) (2).	\$ <u>NA</u>
D.	Releases duly allowed by the governing body.	\$ <u>65.24</u>
E.	Discounts allowed by law.	\$ <u>NA</u>
F.	Commission (if any) lawfully payable to the Tax Collector as compensation.	\$ <u>NA</u>
TOTAL CREDIT		\$ <u><u>8,677.61</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>250.08</u>
TOTAL	\$ <u><u>8,927.69</u></u>

ANNUAL SETTLEMENT OF TAX COLLECTOR

WATAUGA COUNTY

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 1,303,082.53

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 610,755.90

B. 2016 taxes written off \$ 13,556.25

C. Adjustments \$ 6,645.48

TOTAL CREDITS \$ 630,957.63

Prior Year Taxes @ 6/30/26 \$ 672,124.90

TOTAL \$ 1,303,082.53

ANNUAL SETTLEMENT OF TAX COLLECTOR

TOWN OF BOONE

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 191,066.55

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 80,500.25

B. 2016 taxes written off \$ 3,343.91

C. Adjustments \$ 518.95

TOTAL CREDITS \$ 84,363.11

Prior Year Taxes @ 6/30/26 \$ 106,703.44

TOTAL \$ 191,066.55

ANNUAL SETTLEMENT OF TAX COLLECTOR

FOSCOE FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2016-2024</u>	\$	<u>14,288.01</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases	\$	<u>6,524.79</u>
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B.	<u>2016</u> taxes written off	\$	<u>363.53</u>
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C.	Adjustments	\$	<u>0.00</u>
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TOTAL CREDITS		\$	<u>6,887.82</u>
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Prior Year Taxes	@ <u>6/30/26</u>	\$	<u>7,400.19</u>
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TOTAL		\$	<u>14,288.01</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

BOONE FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 40,257.90

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 21,382.16

B. 2016 taxes written off \$ 471.36

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 21,853.52

Prior Year Taxes @ 6/30/26 \$ 18,404.38

TOTAL \$ 40,257.90

ANNUAL SETTLEMENT OF TAX COLLECTOR

FALL CREEK

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 1,068.18

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 299.08

B. 2016 taxes written off \$ 0.00

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 299.08

Prior Year Taxes @ 6/30/26 \$ 769.10

TOTAL \$ 1,068.18

ANNUAL SETTLEMENT OF TAX COLLECTOR

BEAVER DAM FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 7,859.73

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 3,612.67

B. 2016 taxes written off \$ 31.66

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 3,644.33

Prior Year Taxes @ 6/30/26 \$ 4,215.40

TOTAL \$ 7,859.73

ANNUAL SETTLEMENT OF TAX COLLECTOR

STEWART SIMMONS FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 8,351.55

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 2,523.20

B. 2016 taxes written off \$ 127.45

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 2,650.65

Prior Year Taxes @ 6/30/26 \$ 5,700.90

TOTAL \$ 8,351.55

ANNUAL SETTLEMENT OF TAX COLLECTOR

ZIONVILLE FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 10,119.79

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 4,815.48

B. 2016 taxes written off \$ 124.47

C. Adjustments \$ _____

TOTAL CREDITS \$ 4,939.95

Prior Year Taxes @ 6/30/26 \$ 5,179.84

TOTAL \$ 10,119.79

ANNUAL SETTLEMENT OF TAX COLLECTOR

COVE CREEK FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2024</u>	\$	<u>15,273.81</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>6,432.27</u>
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B.	<u>2016</u> taxes written off		\$	<u>114.61</u>
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C.	Adjustments		\$	<u>0.00</u>
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TOTAL CREDITS			\$	<u>6,546.88</u>
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Prior Year Taxes	@	<u>6/30/26</u>	\$	<u>8,726.93</u>
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TOTAL			\$	<u>15,273.81</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

SHAWNEEHAW FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 4,323.02

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 2,256.59

B. 2016 taxes written off \$ 1.36

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 2,257.95

Prior Year Taxes @ 6/30/26 \$ 2,065.07

TOTAL \$ 4,323.02

ANNUAL SETTLEMENT OF TAX COLLECTOR

MEAT CAMP FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 21,937.55

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 9,485.83

B. 2016 taxes written off \$ 128.77

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 9,614.60

Prior Year Taxes @ 6/30/26 \$ 12,322.95

TOTAL \$ 21,937.55

ANNUAL SETTLEMENT OF TAX COLLECTOR

DEEP GAP FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2016-2024</u>	\$	<u>16,342.92</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>4,135.11</u>
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B.	<u>2016</u> taxes written off		\$	<u>240.84</u>
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C.	Adjustments		\$	<u>0.00</u>
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TOTAL CREDITS			\$	<u>4,375.95</u>
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Prior Year Taxes	@ <u>6/30/26</u>		\$	<u>11,966.97</u>
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TOTAL			\$	<u>16,342.92</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

TODD FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2016-2024</u>	\$	<u>1,889.86</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>573.97</u>
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B.	<u>2016</u> taxes written off		\$	<u>2.57</u>
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C.	Adjustments		\$	<u>0.00</u>
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TOTAL CREDITS			\$	<u>576.54</u>
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Prior Year Taxes	@	<u>6/30/26</u>	\$	<u>1,313.32</u>
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TOTAL			\$	<u>1,889.86</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

BLOWING ROCK FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 15,905.33

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 10,315.18

B. 2016 taxes written off \$ 87.08

C. Adjustments \$ 975.65

TOTAL CREDITS \$ 11,377.91

Prior Year Taxes @ 6/30/26 \$ 4,527.42

TOTAL \$ 15,905.33

ANNUAL SETTLEMENT OF TAX COLLECTOR

MEAT CAMP-CRESTON FIRE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 1,470.95

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 352.01

B. 2016 taxes written off \$ 0.00

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 352.01

Prior Year Taxes @ 6/30/26 \$ 1,118.94

TOTAL \$ 1,470.95

ANNUAL SETTLEMENT OF TAX COLLECTOR

MUNICIPAL SERVICE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 10,698.52

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 2,056.71

B. 2016 taxes written off \$ 10.80

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 2,067.51

Prior Year Taxes @ 6/30/26 \$ 8,631.01

TOTAL \$ 10,698.52

ANNUAL SETTLEMENT OF TAX COLLECTOR

SOLID WASTE USER FEE

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 241,052.60

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 65,377.91

B. 2016 taxes written off \$ 7,785.53

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 73,163.44

Prior Year Taxes @ 6/30/26 \$ 167,889.16

TOTAL \$ 241,052.60

ANNUAL SETTLEMENT OF TAX COLLECTOR

SHAWNEEHAW SERVICE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2016-2024</u>	\$	<u>460.84</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases	\$	<u>145.74</u>
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B.	<u>2016</u> taxes written off	\$	<u>0.00</u>
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C.	Adjustments	\$	<u>0.05</u>
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TOTAL CREDITS		\$	<u>145.79</u>
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Prior Year Taxes	@ <u>6/30/26</u>	\$	<u>315.05</u>
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TOTAL		\$	<u>460.84</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

FOSCOE SERVICE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2016-2024</u>	\$ <u>3,621.63</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases	\$ <u>1,256.89</u>
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B.	<u>2016</u> taxes written off	\$ <u>31.40</u>
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C.	Adjustments	\$ <u>0.00</u>
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TOTAL CREDITS		\$ <u>1,288.29</u>
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Prior Year Taxes	@ <u>6/30/26</u>	\$ <u>2,333.34</u>
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TOTAL		\$ <u>3,621.63</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

BEECH MTN. SERVICE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 3,621.63

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 1,256.75

B. 2016 taxes written off \$ 31.54

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 1,288.29

Prior Year Taxes @ 6/30/26 \$ 2,333.34

TOTAL \$ 3,621.63

ANNUAL SETTLEMENT OF TAX COLLECTOR

COVE CREEK SERVICE DISTRICT

Prior year FY 25-26 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2016-2024 \$ 2.03

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 2.03

B. 2016 taxes written off \$ 0.00

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 2.03

Prior Year Taxes @ 6/30/26 \$ 0.00

TOTAL \$ 2.03



ATTACHMENT D
OATH TO COLLECT TAXES

OATH AS TO DILIGENT EFFORT TO COLLECT TAXES

N.C.G.S.

105-373

I, TYLER RASH, DO SOLEMNLY SWEAR THAT SINCE THE DATE OF MY APPOINTMENT AS WATAUGA COUNTY TAX ADMINISTRATOR, I HAVE MADE DILIGENT EFFORTS TO COLLECT THE TAXES DUE FROM TAXPAYERS OWNING REAL AND PERSONAL PROPERTY AND WHOSE TAXES FOR THE PRECEDING FISCAL YEAR REMAIN UNPAID.

THAT I HAVE DILIGENTLY ENDEAVORED TO COLLECT TAXES OUT OF THE PERSONAL PROPERTY OF TAXPAYERS THROUGH ATTACHMENT AND GARNISHMENT AND BY OTHER MEANS AVAILABLE.

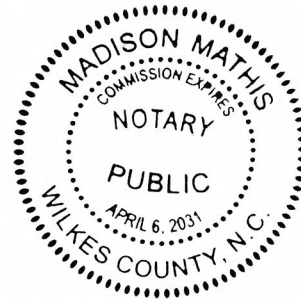
THAT EFFORTS HAVE BEEN MADE TO COLLECT IN SPECIAL CASES SUCH AS BANKRUPTCY AND FROM ESTATES AND IN OTHER UNUSUAL CASES.

THAT I HAVE MADE EFFORTS TO ESTABLISH PAYMENT SCHEDULES FOR TAXPAYERS FACING FINANCIAL HARDSHIPS OR OTHER UNUSUAL CIRCUMSTANCES.

THAT INFORMATION CONCERNING TAXPAYERS IS ON FILE IN THE WATAUGA COUNTY TAX OFFICE.

Tyler Rash
TYLER RASH, TAX ADMINISTRATOR

OATH ADMINISTERED BY: Madison Mathis
(NAME) Madison Mathis
Notary
(TITLE)



7/22/2026
DATE