

**MEETING MINUTES**  
**WATAUGA COUNTY BOARD OF COMMISSIONERS**  
**TUESDAY, JULY 15, 2025**

The Watauga County Board of Commissioners held a regular meeting on Tuesday, July 15, 2025, 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  
                              Katie Hancock, Clerk to the Board

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

**2. APPROVAL OF MINUTES**

Chairman Eggers presented the June 17, 2025, regular and closed session meeting minutes.

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the June 17, 2025, regular meeting minutes as presented.

VOTE: Aye – 5  
          Nay – 0

Commissioner Greene, seconded by Vice-Chairman Castle, moved to approve the June 17, 2025, closed session minutes as presented.

VOTE: Aye – 5  
          Nay – 0

**3. APPROVAL OF AGENDA**

Chairman Eggers called for additions or corrections to the July 15, 2025, agenda.

County Manager Geouque requested the following addition:

- Agenda Item 6 to include the following:

B. Consideration of New Projects for the North Carolina Department of Transportation State Transportation Improvement Plan (STIP 8.0)

Commissioner Marsh, seconded by Commissioner Hodges, moved to approve the July 15, 2025, agenda as amended.

VOTE: Aye – 5  
Nay – 0

**4. PUBLIC COMMENT**

There was no public comment.

**5. APPOINTMENT OF CLERK TO THE BOARD**

Chairman Eggers reported that Katherine “Katie” Hancock had been hired to fill the vacancy created by the retirement of long-serving Clerk to the Board, Anita Fogle. He proposed that Ms. Hancock be appointed as Clerk to the Board/Administrative Assistant.

Commissioner Hodges, seconded by Commissioner Greene, moved to approve the appointment of Katie Hancock as Clerk to the Board/Administrative Assistant.

VOTE: Aye – 5  
Nay – 0

**6. PLANNING AND INSPECTIONS MATTERS**

***A. High Country Rural Planning Organization (RPO) and Watauga County Transportation Projects Overview***

Mr. David Graham, Transportation Planner with the High Country Council of Governments, presented an overview of the Rural Planning Organization (RPO) Comprehensive Transportation Plan and Watauga County projects in the State Transportation Improvement Program (STIP).

This presentation was for informational purposes only; therefore, no action was required.

***B. Consideration of New Projects for the North Carolina Department of Transportation State Transportation Improvement Plan (STIP 8.0)***

Mr. Jason Walker, Planning and Inspections Director, along with Mr. David Graham, Transportation Planner with the High Country Council of Governments, requested that Watauga County submit three highway projects and three bicycle/pedestrian projects from the Holding Tank List for consideration in the upcoming State Transportation Improvement Plan (STIP 8.0). Mr. Walker presented a list of all current projects on the Holding Tank List, along with the top three ranked projects in each category based on a community survey. The following projects received the highest rankings and were recommended for submission.

Highway Projects	Bicycle/Pedestrian Projects
1. <b>H230697:</b> NC-194 from US-221/421 to Castle Ford Road <u>Description:</u> Modernize roadway, including construction of center turn lane and sidewalks	1. <b>B230730:</b> Middle Fork Greenway, Section 5B <u>Description:</u> From south of Jordan Cook Road to Watauga Medical Center
2. <b>H090163-A:</b> US-421 from Tennessee state line to US-321/421 junction near Vilas <u>Description:</u> Widen to multiple lanes	2. <b>B230735:</b> Middle Fork Greenway, Section 5C <u>Description:</u> From Payne Branch Park to Goldmine Brank Park
3. <b>H111013:</b> NC-105 Bypass from NC-105 to US-321/421 <u>Description:</u> Widen roadway to three lanes with 5-foot paved shoulders to accommodate bicycles	3. <b>B230668:</b> Middle Fork Greenway, Section 1B <u>Description:</u> From South of the Blue Ridge Parkway to Chestnut Ridge Parkway

The Board agreed to select the top three highway and bicycle/pedestrian projects as ranked by the community survey.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to approve the submission of the selected projects for consideration in the upcoming State Transportation Improvement Plan (STIP 8.0).

VOTE: Aye – 5  
Nay – 0

## **7. PROPOSED FINAL REVISION TO HOME & COMMUNITY CARE BLOCK GRANT (H&CCBG) FY 2025 ALLOCATION**

Ms. Angie Boitnotte, Project on Aging Director, requested that the Board approve a final revision to the FY 2025 Home and Community Care Block Grant (H&CCBG) allocation. The revision involved moving \$649 from In-Home Aide Level II to In-Home Aide Level I services. The overall allocation and required local match remained unchanged.

Commissioner Marsh, seconded by Commissioner Hodges, moved to approve the final revision to the FY 2025 Home and Community Care Block Grant (H&CCBG) allocation as presented.

VOTE: Aye – 5  
Nay – 0

## **8. NORTH CAROLINA AMATEUR SPORTS GRANT ACCEPTANCE REQUEST**

Ms. Keron Poteat, Parks and Recreation Director, requested that the Board accept a \$20,000 grant awarded through North Carolina Amateur Sports.

Vice-Chairman Castle, seconded by Commissioner Greene, moved to accept the \$20,000 grant from North Carolina Amateur Sports

VOTE: Aye – 5  
Nay – 0

## **9. K-9 PURCHASE REQUEST**

Captain Carolynn Johnson, Watauga County Sheriff's Office, reported that the department recently hired a K-9 Deputy from Avery County to fill a deputy vacancy. Avery County would not release his K-9 unless Watauga County paid \$20,000. Captain Johnson stated that the Sheriff's Office secured a private donor willing to contribute the full amount.

Captain Johnson requested that the Board accept the \$20,000 donation to purchase the K-9 from Avery County.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to accept the \$20,000 donation for the purchase of the Avery County K-9.

VOTE: Aye – 5  
Nay – 0

Upon purchasing the K-9, the County would need to declare the animal as surplus property and approve a private sale to the deputy. This action is authorized under G.S. § 160A-266 and § 160A-267 and was necessary as all existing K-9 positions were filled, and no funds were budgeted for an additional K-9 deputy.

Commissioner Marsh, seconded by Commissioner Greene, moved to declare the K-9 as surplus property.

VOTE: Aye – 5  
Nay – 0

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to adopt the Resolution Authorizing the Sale of Personal Property Worth Less Than \$30,000 (G.S. § 160A-266; 267) to approve the private sale of the surplus K-9 to the deputy.

VOTE: Aye – 5  
Nay – 0

## **10. EMERGENCY SERVICES MATTERS**

### ***A. Hurricane Helene Update***

Mr. Will Holt, Emergency Services Director, shared a brief update on Hurricane Helene recovery efforts.

- Most insurance claims have been processed and submitted to FEMA.
- Debris removal is ongoing, with over 400,000 cubic yards cleared from waterways.
- The Private Property Debris Removal program is set to begin soon.
- Initial watershed repair projects have been approved, and over 475 private roads and bridges have been inspected.
- To date, over \$540,000 in FEMA reimbursements have been secured.
- The Multi-Agency Resource Center remains open Friday mornings, though usage is low and under review.

Mr. Holt expressed appreciation for the continued partnership with local, state, and federal agencies supporting recovery and resilience efforts.

This update was for informational purposes only; no action was required.

### ***B. Emergency Services Vehicle Purchase***

Mr. Holt requested Board approval for one (1) new 2025 F-150 to replace a 2019 model. The total cost, including vehicle and upfit, is \$93,499.80.

Commissioner Hodges, seconded by Commissioner Greene, moved to approve the purchase of the 2025 F-150 and upfit in the amount of \$93,499.80.

VOTE: Aye – 5  
Nay – 0

### ***C. EMS Third-Party Billing Service Agreement***

Mr. Holt requested Board approval for a contract with EMS Management & Consultants, Inc. to provide third-party billing services and electronic patient care reporting for the County's new ambulance service. The cost of the service is 7.5% of net collections billed.

Vice-Chairman Castle, seconded by Commissioner Marsh, moved to approve the contract with EMS Management & Consultants, Inc. for third-party billing and patient care reporting services at a rate of 7.5% of net collections.

VOTE: Aye – 5  
Nay – 0

***D. Request to Purchase EMS Ambulance Mobiles and Portable Radio Equipment***

Mr. Holt requested formal Board approval for the purchase of 16 portable radios and 10 mobile radios for use in both existing and incoming EMS vehicles. The total cost of the equipment is \$236,182.86.

To avoid a scheduled 7% price increase (\$16,532.80), staff placed the order in advance of the meeting.

Commissioner Marsh, seconded by Commissioner Greene, moved to approve the purchase of portable and mobile radios from Motorola in the amount of \$236,182.86.

VOTE: Aye – 5  
Nay – 0

**11. WATAUGA COUNTY PLANNING BOARD’S RECOMMENDATIONS FOR THE FIRE APPENDICES COMMITTEE**

Mr. Jason Walker, Planning and Inspections Director, presented the Planning Board’s recommendations for the Fire Appendices Committee. A public hearing was held on May 6, 2025, to allow citizen comment regarding the potential repeal of the fire appendices. Following the hearing, a Fire Appendices Committee was formed to review the matter and develop recommendations. Below are the Planning Board’s recommendations for committee composition.

Role	Recommended Members
Two Fire Chiefs	Recommendation to come from the Fire Board
Two Commissioners	Internally decided by the Board of Commissioners
County Manager	Deron Geouque
Fire Marshal	Shane Garland
Planning Director	Jason Walker
One Surveyor	1. Alex Crowe 2. Donald McNeil 3. Rick Snider
One Engineer	1. Patrick Warren 2. Derrick Goddard 3. Mike Trew
One Developer	1. Patrick Warren 2. Jeff Fisher 3. Todd Rice 4. Bill Aceto 5. Jay Harrill*
One At-Large Member	1. Mike Wilson 2. Joseph Greer 3. Chuck Campbell 4. George Bartholomew*

*\* The two individuals marked with an asterisk were recommended after the Planning Board meeting.*

The Planning Board recommended that two commissioners serve on the committee. Chairman Eggers and Commissioner Marsh volunteered to fill those seats.

The Board requested that Mr. Walker contact the individuals recommended for the surveyor, engineer, developer, and at-large positions to confirm their willingness to serve. Once confirmations are received, Mr. Walker will present the finalized list for the Board's review and approval at the next meeting.

This item was presented for the Board's information, and no formal action was required at this time.

## **12. TAX MATTERS**

### ***A. Monthly Collections Report***

Mr. Deron Geouque, County Manager, presented the June 2025 Monthly Collections Report on behalf of Mr. Tyler Rash. Copies are attached for reference (see *Attachment A*). The report was presented for informational purposes only; therefore, no action was required.

### ***B. Refunds and Releases***

Mr. Geouque presented the June 2025 Refunds and Releases Report. Copies are attached for reference (see *Attachment B*).

Vice-Chairman Castle, seconded by Commissioner Hodges, moved to accept the Refunds and Releases as presented.

VOTE: Aye – 5  
Nay – 0

### ***C. Annual Settlement of the Tax Collector***

Pursuant to G.S. § 105-373, an annual settlement of the Tax Collector must be prepared and submitted to the Board of Commissioners for review and approval. Mr. Geouque, on behalf of Mr. Rash, presented the annual settlement. Copies are attached for reference (see *Attachment C*).

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

VOTE: Aye – 5  
Nay – 0

***D. Oath to Collect Taxes***

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

Commissioner Marsh, seconded by Commissioner Hodges, moved to authorize the Tax Administrator to begin the process of tax collection.

VOTE: Aye – 5  
Nay – 0

**13. MISCELLANEOUS ADMINISTRATIVE MATTERS**

***A. Howard Knob Park Proposal for Construction Materials Testing***

The Howard Knob Park project required construction materials testing services. Funds had been budgeted to cover the expense. The project required no County funding and was to be paid by the Watauga TDA and grant funds. Staff recommended that the Board, contingent upon County Attorney review, approve the contract with WSP for construction materials testing in the amount of \$37,500.

Mr. Nathan Miller, County Attorney, noted concerns with the contract, specifically with Paragraph 7 – “Limitation of Liability” and Paragraph 18 – “Disputes”, particularly the litigation clause requiring all disputes to be adjudicated in the state of New York.

Due to these concerns, Commissioner Greene, seconded by Vice-Chairman Castle, moved to table the discussion to allow Mr. Miller time to contact WSP for clarification and possible revisions.

VOTE: Aye – 5  
Nay – 0

***B. Budget Amendments***

Mr. Deron Geouque, Finance Director, presented the budget amendments for approval as included in the Board packet.

Commissioner Marsh, seconded by Vice-Chairman Castle, moved to approve the budget amendments as presented.

VOTE: Aye – 5  
Nay – 0



### ***C. Boards and Commissions***

#### **AppalCART Board**

Appalachian State University recommended the appointment of Mr. Matt Dull, Deputy Chief Operating Officer, to the AppalCART Board, replacing Mr. John Adams, former Interim Chief Financial Officer.

Commissioner Marsh, seconded by Commissioner Hodges, moved to waive the first reading and appoint Mr. Dull to the AppalCART Board.

VOTE: Aye – 5  
Nay – 0

#### **CCC&TI Board**

Mr. Lowell Younce’s term on the Caldwell Community College and Technical Institute Board of Trustees expired on June 30, 2025. Mr. Younce expressed his willingness to continue serving, and the Board of Trustees requested his reappointment.

Commissioner Marsh, seconded by Commissioner Hodges, moved to waive the first reading and reappoint Mr. Younce to the Caldwell Community College and Technical Institute Board of Trustees.

VOTE: Aye – 5  
Nay – 0

#### **Jury Commission**

Mr. Thomas Broadus Redmon was previously selected for the Jury Commission for the 2025 – 2026 term. Mr. Redmon was willing to continue to serve on the commission.

Commissioner Greene, seconded by Commissioner Marsh, moved to waive the first reading and reappoint Mr. Redmon to the Jury Commission.

VOTE: Aye – 5  
Nay – 0

#### **Parks and Recreation Commission**

The Recreation Commission Board submitted the following reappointment recommendations and requested that the Board approve the names and waive the first reading requirement.

<b>Name</b>	<b>Representing</b>	<b>Term</b>
Ms. Brittany Bolick	Hardin Park School	Term expired 06/2025; reappointed through 06/2028
Mr. Sam Painter	Valle Crucis School	Term expired 06/2025; reappointed through 06/2028

Ms. Virginia Roseman	Boone Town Council	Annual appointment; serves through 12/2025
Mr. Doug Matheson	Blowing Rock Town Council	Annual appointment; new term through 06/2026
Mr. Ron Henries	WCS Board of Education	Annual appointment; new term through 06/2026

Vice-Chairman Castle, seconded by Commissioner Greene, moved to waive the first reading and approve the names submitted for the Recreation Commission Board.

VOTE: Aye – 5  
Nay – 0

#### ***D. Announcements***

AMOREM scheduled a private open house celebration for the Patient Care Unit of the High Country on Friday, July 25, 2025 from 1:00 PM until 1:45 PM at Archie Carroll Road in Boone, NC. Members of the Board were invited to attend.

### **14. COMMISSIONER COMMENTS**

There were no Commissioner comments.

### **15. CLOSED SESSION**

At 6:57 PM, Vice-Chairman Castle, seconded by Commissioner Greene, made a motion to go into Closed Session pursuant to G.S. § 143-318.11(a)(3) to discuss attorney-client privileged matters, § 143-318.11(a)(5) to consider matters related to land acquisition, and § 143-318.11(a)(1) to discuss personnel matters.

VOTE: Aye – 5  
Nay – 0

At 9:33 PM, Vice-Chairman Castle, seconded by Chairman Eggers, moved to resume the open meeting.

VOTE: Aye – 5  
Nay – 0

### **16. ADJOURN**

At 9:34 PM, Vice-Chairman Castle, seconded by Chairman Eggers, moved to adjourn the meeting.

VOTE: Aye – 5  
Nay – 0

**Braxton Eggers, Chairman**

**ATTEST:** Katie Hancock, 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 2025

	<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>
<b><u>General County</u></b>				
Taxes 2024	59,983.46	43,797,940.57	98.50%	98.78%
Prior Year Taxes	27,535.70	599,166.11		
Solid Waste User Fees	5,279.40	3,371,573.04	97.58%	97.55%
 Total County Funds	 \$92,798.56	 \$47,768,679.72		
 <b><u>Fire Districts</u></b>				
Foscoe Fire	709.93	693,769.73	98.88%	99.10%
Boone Fire	1,164.93	1,339,146.04	98.60%	98.70%
Fall Creek Service Dist.	0.00	13,789.47	96.80%	95.81%
Beaver Dam Fire	101.33	140,353.06	97.15%	96.32%
Stewart Simmons Fire	599.48	446,542.14	99.16%	99.16%
Zionville Fire	334.90	157,175.70	97.28%	97.77%
Cove Creek Fire	726.22	355,390.19	98.09%	98.06%
Shawneeaw Fire	165.14	164,894.75	98.51%	98.25%
Meat Camp Fire	1,484.29	319,318.60	96.77%	96.46%
Deep Gap Fire	1,506.42	276,388.45	96.39%	98.14%
Todd Fire	66.62	77,580.75	98.67%	97.78%
Blowing Rock Fire	1,034.27	714,857.88	98.46%	99.28%
M.C. Creston Fire	0.00	7,136.98	92.03%	95.26%
Foscoe Service District	0.00	109,356.60	98.44%	98.92%
Beech Mtn. Service Dist.	7.14	2,778.05	99.68%	99.52%
Cove Creek Service Dist.	0.00	346.14	99.40%	100.00%
Shawneeaw Service Dist	12.21	8,341.64	97.05%	98.21%
 Total Fire Districts	 7,912.88	 4,827,166.17		
 <b><u>Towns</u></b>				
Boone	8,691.81	9,232,054.58	99.13%	99.43%
Municipal Services	252.66	285,798.50	98.77%	98.94%
 Total Town Taxes	 \$8,944.47	 \$9,517,853.08		
 Total Amount Collected	 \$109,655.91	 \$62,113,698.97		

Regina Hrucek Tax Collections Director

Pyle Rash Tax Administrator



# **ATTACHMENT B**

## **TAX REFUNDS AND RELEASES**

## RELEASES - 06/01/2025 TO 06/30/2025

OWNER NAME AND ADDRESS	CAT YEAR PROPERTY REASON	BILL EFF DATE JUR	VALUE REF NO	CHARGE	AMOUNT
1849781 HMP VENTURES LLC 2618 PORTLAND AVE CHARLOTTE, NC 28207	RE 2024 11343 06/23/2025 1950-11-6364-000 C05 TAX RELEASES PERMIT PLACED ON WRONG PARCEL.		214,700	G01	682.74
1854845 JOLLY, CHARLES JOLLY, KIMBERLY 359 HARDING DR BLOWING ROCK, NC 28605	PP 2023 1453 06/06/2025 4212 F12 TAX RELEASES		0	F12 G01 SWF	8.73 55.52 102.87 <b>167.12</b>
1854845 JOLLY, CHARLES JOLLY, KIMBERLY 359 HARDING DR BLOWING ROCK, NC 28605	PP 2024 1356 06/06/2025 4212 F12 TAX RELEASES		0	F12 G01 SWF F12L G01L	8.47 53.87 102.87 .85 5.39 <b>171.45</b>
1750681 TOURMALINE NC LLC 838 STATE FARM RD STE B BOONE, NC 28607	PP 2020 796 06/16/2025 1302 C02 REFUND RELEASE BUSINESS LISTING ERROR FOR CIP.		261,300	C02 G01	1,071.33 1,053.04 ----- 2,124.37
1750681 TOURMALINE NC LLC 838 STATE FARM RD STE B BOONE, NC 28607	PP 2021 426 06/16/2025 1302 C02 REFUND RELEASE BUSINESS LISTING ERROR FOR CIP.		241,200	C02 G01	1,061.28 972.04 ----- 2,033.32
1750681 TOURMALINE NC LLC 838 STATE FARM RD STE B BOONE, NC 28607	PP 2022 390 06/16/2025 1302 C02 REFUND RELEASE BUSINESS LISTING ERROR FOR CIP.		221,100	C02 G01	795.96 703.09 ----- 1,499.05
1750681 TOURMALINE NC LLC 838 STATE FARM RD STE B BOONE, NC 28607	PP 2023 351 06/16/2025 1302 C02 REFUND RELEASE BUSINESS LISTING ERROR FOR CIP.		201,000	C02 G01	753.75 639.18 ----- 1,392.93
1750681 TOURMALINE NC LLC 838 STATE FARM RD STE B BOONE, NC 28607	PP 2024 328 06/16/2025 1302 C02 REFUND RELEASE BUSINESS LISTING ERROR.		180,880	C02 G01 C02L G01L	705.43 575.19 70.54 57.51 <b>1,408.67</b>
DETAIL SUMMARY	COUNT: 8	RELEASES - TOTAL	1,320,180		9,479.65

# WATAUGA COUNTY

## RELEASES - 06/01/2025 TO 06/30/2025

### RELEASES - CHARGE SUMMARY FOR ALL CLERKS

YEAR	CAT	CHARGE	AMOUNT
2020	PP	C02 BOONE PP	1,071.33
2020	PP	G01 WATAUGA COUNTY PP	1,053.04
2020 TOTAL			2,124.37
2021	PP	C02 BOONE PP	1,061.28
2021	PP	G01 WATAUGA COUNTY PP	972.04
2021 TOTAL			2,033.32
2022	PP	C02 BOONE PP	795.96
2022	PP	G01 WATAUGA COUNTY PP	703.09
2022 TOTAL			1,499.05
2023	PP	C02 BOONE PP	753.75
2023	PP	F12 BLOWING ROCK FIRE PP	8.73
2023	PP	G01 WATAUGA COUNTY PP	694.70
2023	PP	SWF SANITATION USER FEE	102.87
2023 TOTAL			1,560.05
2024	RE	G01 WATAUGA COUNTY RE	682.74
2024	PP	C02 BOONE PP	705.43
2024	PP	C02L BOONE LATE LIST	70.54
2024	PP	F12 BLOWING ROCK FIRE PP	8.47
2024	PP	F12L BLOWING ROCK FIRE LATE LIST	.85
2024	PP	G01 WATAUGA COUNTY PP	629.06
2024	PP	G01L WATAUGA COUNTY LATE LIST	62.90
2024	PP	SWF SANITATION USER FEE	102.87
2024 TOTAL			2,262.86
SUMMARY TOTAL			9,479.65

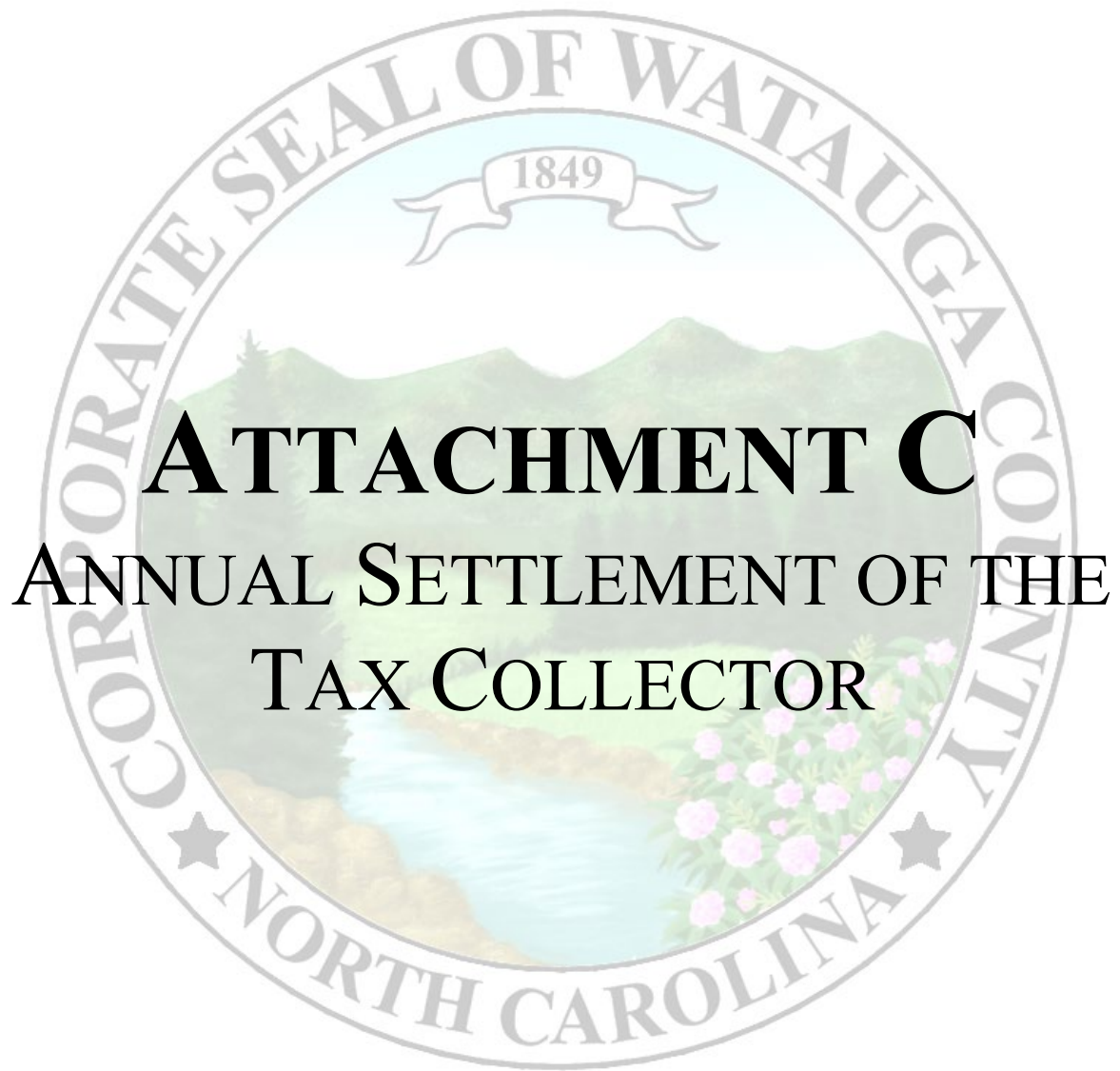


## RELEASES - 06/01/2025 TO 06/30/2025

## RELEASES - JURISDICTION SUMMARY FOR ALL CLERKS

JUR	YEAR	CHARGE	AMOUNT
C02	2020	C02 BOONE PP	1,071.33
C02	2020	G01 WATAUGA COUNTY PP	1,053.04
C02	2021	C02 BOONE PP	1,061.28
C02	2021	G01 WATAUGA COUNTY PP	972.04
C02	2022	C02 BOONE PP	795.96
C02	2022	G01 WATAUGA COUNTY PP	703.09
C02	2023	C02 BOONE PP	753.75
C02	2023	G01 WATAUGA COUNTY PP	639.18
C02	2024	C02 BOONE PP	705.43
C02	2024	C02L BOONE LATE LIST	70.54
C02	2024	G01 WATAUGA COUNTY PP	575.19
C02	2024	G01L WATAUGA COUNTY LATE LIST	57.51
C02 TOTAL			8,458.34
C05	2024	G01 WATAUGA COUNTY RE	682.74
C05 TOTAL			682.74
F12	2023	F12 BLOWING ROCK FIRE PP	8.73
F12	2023	G01 WATAUGA COUNTY PP	55.52
F12	2023	SWF SANITATION USER FEE	102.87
F12	2024	F12 BLOWING ROCK FIRE PP	8.47
F12	2024	F12L BLOWING ROCK FIRE LATE LIST	.85
F12	2024	G01 WATAUGA COUNTY PP	53.87
F12	2024	G01L WATAUGA COUNTY LATE LIST	5.39
F12	2024	SWF SANITATION USER FEE	102.87
F12 TOTAL			338.57
SUMMARY TOTAL			9,479.65





**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 15, 2025

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THIS ANNUAL SETTLEMENT OF THE TAX COLLECTOR AS PREPARED BY LARRY WARREN, 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 24-25 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>15,821.57</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>33.71</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>15,855.28</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>13,755.72</u>
B.	Interest.	\$ <u>33.71</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>1,611.84</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>15,401.27</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN  
ACCORDANCE WITH G.S. 105-373 (a) (4).\$ 454.01

TOTAL

\$ 15,855.28

## Annual Settlement of Tax Collector

WATAUGA COUNTY

FY 24-25 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>44,474,541.33</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>81,807.74</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>44,556,349.07</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>44,091,557.39</u>
B.	Interest.	\$ <u>81,807.74</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>(281,698.63)</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>43,891,666.50</u></u>

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

\$ 664,682.57

TOTAL

\$ 44,556,349.07

## Annual Settlement of Tax Collector

TOWN OF BOONE

FY 24-25 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>9,342,572.65</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>12,135.22</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>9,354,707.87</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>9,220,565.07</u>
B.	Interest.	\$ <u>12,135.22</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>41,408.75</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>9,274,109.04</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN  
ACCORDANCE WITH G.S. 105-373 (a) (4).\$ 80,598.83

TOTAL

\$ 9,354,707.87

## Annual Settlement of Tax Collector

## FOSCOE FIRE DISTRICT

FY 24-25 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>701,577.08</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>1,136.44</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>702,713.52</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>692,630.66</u>
B.	Interest.	\$ <u>1,136.44</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>1,074.69</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>694,841.79</u></u>

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

\$ 7,871.73

TOTAL

\$ 702,713.52

Annual Settlement of Tax Collector      BOONE RURAL FIRE DISTRICT  
FY 24-25 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>1,357,752.17</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>2,520.20</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>1,360,272.37</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>1,336,619.87</u>
B.	Interest.	\$ <u>2,520.20</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>2,127.18</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>1,341,267.25</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>19,005.12</u>
TOTAL	\$ <u><u>1,360,272.37</u></u>

Annual Settlement of Tax Collector      BEAVER DAM FIRE DISTRICT  
FY 24-25 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>144,744.20</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>461.10</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>145,205.30</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>139,890.11</u>
B.	Interest.	\$ <u>461.10</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>751.44</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>141,102.65</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>4,102.65</u>
TOTAL	\$ <u><u>145,205.30</u></u>



Annual Settlement of Tax Collector      STEWART SIMMONS FIRE DISTRICT  
FY 24-25 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>450,158.63</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>1,167.83</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>451,326.46</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>445,697.51</u>
B.	Interest.	\$ <u>1,167.83</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>707.94</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>447,573.28</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>3,753.18</u>
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TOTAL	\$ <u><u>451,326.46</u></u>
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TAX COLLECTOR'S CHARGE

- TAX COLLECTOR'S CREDIT

- |       |    |            |
|-------|----|------------|
| TOTAL | \$ | 162,220.00 |
|-------|----|------------|

Annual Settlement of Tax Collector      COVE CREEK FIRE DISTRICT  
FY 24-25 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>362,255.25</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>824.36</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>363,079.61</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>354,570.05</u>
B.	Interest.	\$ <u>824.36</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>763.22</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>356,157.63</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>6,921.98</u>
TOTAL	\$ <u><u>363,079.61</u></u>

Annual Settlement of Tax Collector      SHAWNEEHAW FIRE DISTRICT  
FY 24-25 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>167,145.80</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>343.31</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>167,489.11</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>164,550.85</u>
B.	Interest.	\$ <u>343.31</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>112.48</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>165,006.64</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).      \$ 2,482.47

TOTAL      \$ 167,489.11

Annual Settlement of Tax Collector                      MEAT CAMP FIRE DISTRICT  
FY 24-25 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>329,312.75</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>778.20</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>330,090.95</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>318,539.06</u>
B.	Interest.	\$ <u>778.20</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>152.94</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>319,470.20</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>10,620.75</u>
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TOTAL	\$ <u><u>330,090.95</u></u>
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Annual Settlement of Tax Collector                      DEEP GAP FIRE DISTRICT  
FY 24-25 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>287,043.25</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>601.94</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>287,645.19</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>275,784.03</u>
B.	Interest.	\$ <u>601.94</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>925.28</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>277,311.25</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>10,333.94</u>
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TOTAL	\$ <u><u>287,645.19</u></u>
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## Annual Settlement of Tax Collector

TODD FIRE DISTRICT

FY 24-25 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>78,578.72</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>145.51</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>78,724.23</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>77,434.48</u>
B.	Interest.	\$ <u>145.51</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>102.19</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>77,682.18</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN  
ACCORDANCE WITH G.S. 105-373 (a) (4).\$ 1,042.05

TOTAL

\$ 78,724.23

Annual Settlement of Tax Collector      BLOWING ROCK FIRE DISTRICT  
FY 24-25 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>724,945.81</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>1,201.46</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>726,147.27</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>713,654.37</u>
B.	Interest.	\$ <u>1,201.46</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>136.71</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>714,992.54</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>11,154.73</u>
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TOTAL	\$ <u><u>726,147.27</u></u>
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Annual Settlement of Tax Collector    MEAT CAMP-CRESTON FIRE DISTRICT  
FY 24-25 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>7,755.26</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>22.65</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>7,777.91</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>7,114.12</u>
B.	Interest.	\$ <u>22.65</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>25.21</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>7,161.98</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>615.93</u>
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TOTAL	\$ <u><u>7,777.91</u></u>
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Annual Settlement of Tax Collector      MUNICIPAL SERVICE DISTRICT  
FY 24-25 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>289,957.49</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>361.61</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
	TOTAL CHARGE	\$ <u><u>290,319.10</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>285,436.48</u>
B.	Interest.	\$ <u>361.61</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>971.60</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>286,769.69</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>3,549.41</u>
TOTAL	\$ <u><u>290,319.10</u></u>

## Annual Settlement of Tax Collector

## LANDFILL FEES

FY 24-25 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>3,452,008.59</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>7,081.89</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>3,459,090.48</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>3,364,827.25</u>
B.	Interest.	\$ <u>7,081.89</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>3,901.98</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>3,375,811.12</u></u>

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

\$ 83,279.36

TOTAL

\$ 3,459,090.48

Annual Settlement of Tax Collector FOSCOE SERVICE DISTRICT  
FY 24-25 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>110,921.04</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>206.61</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>111,127.65</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>109,149.68</u>
B.	Interest.	\$ <u>206.61</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>44.68</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>109,400.97</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>1,726.68</u>
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TOTAL	\$ <u><u>111,127.65</u></u>
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Annual Settlement of Tax Collector      BEECH MTN. SERVICE DISTRICT  
FY 24-25 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>2,781.97</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>4.88</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>2,786.85</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>2,773.16</u>
B.	Interest.	\$ <u>4.88</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>0.01</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>2,778.05</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>8.80</u>
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TOTAL	\$ <u><u>2,786.85</u></u>
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Annual Settlement of Tax Collector      COVE CREEK SERVICE DISTRICT  
FY 24-25 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>11.52</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>348.17</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>334.62</u>
B.	Interest.	\$ <u>11.52</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>0.00</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>346.14</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>2.03</u>
TOTAL	\$ <u><u>348.17</u></u>

Annual Settlement of Tax Collector      SHAWNEEHAW SERVICE DISTRICT  
FY 24-25 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>8,566.39</u>
B.	All penalties, interest, and costs collected by him in connection with taxes for the current year.	\$ <u>28.45</u>
C.	All other sums charged and debits.	\$ <u>0.00</u>
TOTAL CHARGE		\$ <u><u>8,594.84</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>8,313.13</u>
B.	Interest.	\$ <u>28.45</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>0.21</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>8,341.79</u></u>

RECHARGE OF UNCOLLECTED CURRENT YEAR TAXES IN ACCORDANCE WITH G.S. 105-373 (a) (4).	\$ <u>253.05</u>
TOTAL	\$ <u><u>8,594.84</u></u>

ANNUAL SETTLEMENT OF TAX COLLECTOR

WATAUGA COUNTY

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 1,130,670.86

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 496,661.02

B. 2015 taxes written off \$ 16,247.68

C. Adjustments \$ 513.23

TOTAL CREDITS \$ 513,421.93

Prior Year Taxes @ 6/30/25 \$ 617,248.93

TOTAL \$ 1,130,670.86



ANNUAL SETTLEMENT OF TAX COLLECTOR

TOWN OF BOONE

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 150,884.03

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 51,125.86

B. 2015 taxes written off \$ 2,467.00

C. Adjustments \$ 3,683.77

TOTAL CREDITS \$ 57,276.63

Prior Year Taxes @ 6/30/25 \$ 93,607.40

TOTAL \$ 150,884.03

ANNUAL SETTLEMENT OF TAX COLLECTOR

FOSCOE FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>11,659.80</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>4,621.78</u>
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B.	<u>2015</u> taxes written off		\$	<u>569.74</u>
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C.	Adjustments		\$	<u>41.10</u>
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	TOTAL CREDITS		\$	<u>5,232.62</u>
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Prior Year Taxes	@ <u>6/30/25</u>		\$	<u>6,427.18</u>
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	TOTAL		\$	<u>11,659.80</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

FALL CREEK

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 38,775.89

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 16,842.97

B. 2015 taxes written off \$ 774.67

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 17,617.64

Prior Year Taxes @ 6/30/25 \$ 21,158.25

TOTAL \$ 38,775.89

ANNUAL SETTLEMENT OF TAX COLLECTOR

FALL CREEK

Prior year FY 2023-2024 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 979.72

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 365.55

B. 2015 taxes written off \$ 0.00

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 365.55

Prior Year Taxes @ 6/30/25 \$ 614.17

TOTAL \$ 979.72

ANNUAL SETTLEMENT OF TAX COLLECTOR

BEAVER DAM FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 9,489.33

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 5,712.50

B. 2015 taxes written off \$ 19.75

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 5,732.25

Prior Year Taxes @ 6/30/25 \$ 3,757.08

TOTAL \$ 9,489.33

ANNUAL SETTLEMENT OF TAX COLLECTOR

STEWART SIMMONS FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>8,351.55</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>2,523.20</u>
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B.	<u>2015</u> taxes written off		\$	<u>127.45</u>
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C.	Adjustments		\$	<u>0.00</u>
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TOTAL CREDITS			\$	<u>2,650.65</u>
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Prior Year Taxes	@ <u>6/30/25</u>		\$	<u>5,700.90</u>
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TOTAL			\$	<u>8,351.55</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR  
ZIONVILLE FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$ <u>8,902.38</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases	\$ <u>3,417.77</u>
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B.	<u>2015</u> taxes written off	\$ <u>66.42</u>
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C.	Adjustments	\$ <u>182.75</u>
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TOTAL CREDITS	\$ <u>3,666.94</u>
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Prior Year Taxes	@ <u>6/30/25</u>	\$ <u>5,235.44</u>
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TOTAL	\$ <u>8,902.38</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

COVE CREEK FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>12,610.70</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>4,149.08</u>
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B.	<u>2015</u> taxes written off		\$	<u>109.79</u>
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C.	Adjustments		\$	<u>0.00</u>
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TOTAL CREDITS			\$	<u>4,258.87</u>
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Prior Year Taxes	@	<u>6/30/25</u>	\$	<u>8,351.83</u>
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TOTAL			\$	<u>12,610.70</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

SHAWNEEHAW FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>4,125.73</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>2,283.93</u>
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B.	<u>2015</u> taxes written off		\$	<u>1.25</u>
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C.	Adjustments		\$	<u>0.00</u>
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	TOTAL CREDITS		\$	<u>2,285.18</u>
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Prior Year Taxes	@	<u>6/30/25</u>	\$	<u>1,840.55</u>
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	TOTAL		\$	<u>4,125.73</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

MEAT CAMP FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>21,880.69</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>10,530.10</u>
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B.	<u>2015</u> taxes written off		\$	<u>164.32</u>
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C.	Adjustments		\$	<u>36.18</u>
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TOTAL CREDITS			\$	<u>10,730.60</u>
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Prior Year Taxes	@	<u>6/30/25</u>	\$	<u>11,150.09</u>
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TOTAL			\$	<u>21,880.69</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

DEEP GAP FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 10,515.34

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 4,333.45

B. 2015 taxes written off \$ 172.88

C. Adjustments \$ 0.03

TOTAL CREDITS \$ 4,506.36

Prior Year Taxes @ 6/30/25 \$ 6,008.98

TOTAL \$ 10,515.34

ANNUAL SETTLEMENT OF TAX COLLECTOR

TODD FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>2,143.73</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>1,293.18</u>
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B.	<u>2015</u> taxes written off		\$	<u>2.57</u>
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C.	Adjustments		\$	<u>0.17</u>
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TOTAL CREDITS			\$	<u>1,295.92</u>
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Prior Year Taxes	@ <u>6/30/25</u>		\$	<u>847.81</u>
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TOTAL			\$	<u>2,143.73</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

BLOWING ROCK FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 8,353.59

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 3,494.12

B. 2015 taxes written off \$ 83.67

C. Adjustments \$ 25.20

TOTAL CREDITS \$ 3,602.99

Prior Year Taxes @ 6/30/25 \$ 4,750.60

TOTAL \$ 8,353.59

ANNUAL SETTLEMENT OF TAX COLLECTOR

MEAT CAMP-CRESTON FIRE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 1,035.62

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 153.09

B. 2015 taxes written off \$ 27.45

C. Adjustments \$ 0.06

TOTAL CREDITS \$ 180.60

Prior Year Taxes @ 6/30/25 \$ 855.02

TOTAL \$ 1,035.62

ANNUAL SETTLEMENT OF TAX COLLECTOR

SOLID WASTE USER FEE

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 229,600.03

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 62,953.99

B. 2015 taxes written off \$ 7,941.62

C. Adjustments \$ 851.18

TOTAL CREDITS \$ 71,746.79

Prior Year Taxes @ 6/30/25 \$ 157,853.24

TOTAL \$ 229,600.03

ANNUAL SETTLEMENT OF TAX COLLECTOR

FOSCOE SERVICE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>2,570.98</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>633.72</u>
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B.	<u>2015</u> taxes written off		\$	<u>22.70</u>
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C.	Adjustments		\$	<u>19.61</u>
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TOTAL CREDITS			\$	<u>676.03</u>
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Prior Year Taxes	@ <u>6/30/25</u>		\$	<u>1,894.95</u>
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TOTAL			\$	<u>2,570.98</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

BEECH MTN. SERVICE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 24.59

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 7.80

B. 2015 taxes written off \$ 0.75

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 8.55

Prior Year Taxes @ 6/30/25 \$ 16.04

TOTAL \$ 24.59

ANNUAL SETTLEMENT OF TAX COLLECTOR

COVE CREEK SERVICE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 0.00

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 0.00

B. 2015 taxes written off \$ 0.00

C. Adjustments \$ 0.00

TOTAL CREDITS \$ 0.00

Prior Year Taxes @ 6/30/25 \$ 0.00

TOTAL \$ 0.00

ANNUAL SETTLEMENT OF TAX COLLECTOR

SHAWNEEHAW SERVICE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A.	Prior Years Taxes	<u>2015-2023</u>	\$	<u>224.53</u>
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TAX COLLECTOR'S CREDIT

A.	Collections and Releases		\$	<u>16.74</u>
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B.	<u>2015</u> taxes written off		\$	<u>0.00</u>
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C.	Adjustments		\$	<u>0.00</u>
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TOTAL CREDITS			\$	<u>16.74</u>
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Prior Year Taxes	@	<u>6/30/25</u>	\$	<u>207.79</u>
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TOTAL			\$	<u>224.53</u>
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ANNUAL SETTLEMENT OF TAX COLLECTOR

MUNICIPAL SERVICE DISTRICT

Prior year FY 2024-2025 in accordance with G. S. 105-373 (a) (3)

TAX COLLECTOR'S CHARGE

A. Prior Years Taxes 2015-2023 \$ 11,520.40

TAX COLLECTOR'S CREDIT

A. Collections and Releases \$ 4,856.49

B. 2015 taxes written off \$ 10.80

C. Adjustments \$ 0.21

TOTAL CREDITS \$ 4,867.50

Prior Year Taxes @ 6/30/25 \$ 6,652.90

TOTAL \$ 11,520.40



**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: Katie Hancock  
(NAME)  
Clerk to the Board  
(TITLE)

7/22/25  
DATE