

Memo

To: Hazel Haynes, Clerk to the Board

From: Richard Lawson, Revenue Director

Date: July 6, 2026

Re: FY 2025-202 Annual Collections Settlement Report and Charge to Collect FY 2026-2027 taxes

Hazel,

I will need to present the FY2025-2026 Annual Collections Settlement Report. The report will be compiled on July 1. We will have copies available the afternoon of the 1st. There is nothing to approve. This will be a report that gives our total collections as of June 30, 2026 and a final collection rate.

In addition, as Tax Collector, I will need to have the charge to collect the taxes for the Fiscal Year 2026-2027 approved. I have attached a copy of the document that needs approval from the board.

Thank you,

Richard Lawson
Revenue Director

Richard Lawson
Revenue Director
145 College Avenue, STE A
Rutherfordton, NC 28139



**State of North Carolina
Rutherford County**

**ORDER OF THE BOARD OF COUNTY COMMISSIONERS
IN ACCORDANCE WITH G.S.105-321**

TO: RICHARD LAWSON, TAX ADMINISTRATOR

You are hereby authorized, empowered, and commanded to collect the taxes remaining unpaid as set forth in the 2016 thru 2026 tax records filed in the office of the Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. You are further authorized, empowered, and commanded to collect the 2016 through 2026 taxes charged and assessed as provided by law for the adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law. Such taxes are hereby declared to be a first lien on all real property of the respective taxpayers in Rutherford County. This order shall be a full and sufficient authority to direct, require and enable you to levy on and sell, any real or personal property, and attach wages and / or other funds, of such taxpayers, for and on account thereof, in accordance with law.

You are further authorized to call upon the Sheriff to levy upon and sell personal property under execution for the payment of taxes.

Within available funds in the budget ordinance and personnel positions established, the Tax Collector may appoint employees and they have authority to perform those functions authorized by the Machinery Act of Chapter 105 of North Carolina General Statutes and other applicable laws for current and previous years' taxes.

WITNESS my hand and official seal, this the _____ day of _____, 2026

BRYAN KING, CHAIRMAN, BOARD OF COMMISSIONERS
OF RUTHERFORD COUNTY

ATTEST:

HAZEL HAYNES, CLERK TO THE BOARD OF COMMISSIONERS
OF RUTHERFORD COUNTY



RUTHERFORD COUNTY TAX OFFICE

145 College Avenue, Suite A | Rutherfordton NC 28139