



Buncombe County Tax Collections

Jennifer Pike
Tax Collector

May 17th, 2023

Dear Taxpayer:

Buncombe County and the City of Asheville levy a tax on the gross receipts from short-term leased or rental of heavy equipment at retail to the general public. The tax rate is 1.2% of gross receipts for the County and .8% for the City. For example, if your business is in the City of Asheville, the total tax for both the City and County combined will be 2% of gross receipts. The tax is payable quarterly and is due by the last day of the month following the end of the quarter.

Please use the attached Buncombe County Heavy Equipment Gross Receipts Tax Return to report the gross receipts from your rentals. All short-term rental taxes you collect need to be remitted to our office with the forms provided. All returns and payments must be received in the Buncombe County Tax Department, postmarked by U.S. Postal Service or overnight carrier by the 30th of each month following the quarter the taxes were collected. The North Carolina General Statutes require a penalty and interest charge if your return or payment is postmarked after the 30th. For example, all gross receipts taxed and collected in the quarter ending in September, the gross receipts would have to be reported and paid to our office by October 30.

If you do not owe or have any taxes to report for a given month you still should complete the monthly gross receipts form, enter "NO TAX DUE" on line 8, and return it to our office. Should you close your business, sell the business to a new owner or change your address, you are required to complete the Change of Address or Out of Business Form, and return it to our office to report these changes. Please fill out and return the attached Rental Tax Application as soon as possible so we may begin to list your vehicles for the gross receipts rental tax, as a substitute for ad valorem taxes. If you feel this tax is not applicable to your business, please list your reasons why on the attached application and return it to us.

All forms can be found on the County's website at www.buncombecounty.org/governing/depts/tax. Should you have any questions concerning this tax or the application and forms, please contact us at (828)250-4910 or taxcollection@buncombecounty.org

Sincerely,

Tax Collections Department