



## Buncombe County Board of Commissioners

### Request for Board Action

Meeting Date: 3/16/2021

#### Consent Agenda

**Department:** Legal

**Presenter(s):** Michael Frue  
Don Warn

**Contact(s):** Michael Frue, Don Warn

**Subject:** Resolution Confirming that All Buncombe County Departments are Authorized to Participate in the North Carolina Local Government Debt Setoff Program

#### Brief Summary:

N.C. Gen. Stat. § 105A *et seq.*, the “Set-off Debt Collection Act” (commonly referred to simply as “debt set-off”) allows North Carolina counties and other local government agencies to attach state income tax returns and lottery winnings to satisfy debts of \$50 or more owed by persons, including bodies politic and corporate, for taxes, assessments, fees, fines, or any obligation owed to a local government.<sup>1</sup>

In 2002, via County resolution 02-10-3 the County began using debt setoff primarily for the collection of unpaid taxes.<sup>2</sup> The Legal Department recommends that the County adopt a Resolution that expressly allows all County departments to participate in the program.

#### Recommended Motion & Requested Action:

That the Board adopt the Resolution Authorizing all Buncombe County Departments to Participate in the North Carolina Local Government Debt Setoff Program.

#### County Manager’s comments and Recommendation:

Recommends approval.

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<sup>1</sup> See, generally, “Suped-Up Set-Off Debt Collection,” McLaughlin, Chris, Coates Cannons <https://canons.sog.unc.edu/suped-up-set-off-debt-collection/> (last visited January 12, 2021).

<sup>2</sup> Buncombe County Res. 02-10-3 (Bk. 114, Pg. 97) “Resolution Authorizing the Tax Department to Participate in the NC Local Government Debt Setoff Program.”