



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 9/19/2023

Consent Agenda

Department: Tax Collections

Presenter: Jennifer Pike, Tax Collector

Contact: Jennifer Pike

Subject: Municipal Tax Collection Agreement Addendums

Brief Summary: Earlier this year, Chris McLaughlin, School of Government, authored and posted a blog titled "County Tax Collectors and City Taxes".

<https://canons.sog.unc.edu/2023/04/county-tax-collectors-and-city-taxes/>

The post addressed items that have been identified as common administrative shortcomings not matching statutory guidance in collection agreements across the state. The post also offered recommendations to address those common gaps. Those recommendations, listed below, are being incorporated into the County's municipal collection agreements by an addendum to the existing agreements.

- Each municipality will appoint a tax collector
- Each Municipal Tax Collector will delegate all duties to the County Tax Collector
- The County Tax Collector will take the same oath required of each Municipal Tax Collector
- Each Municipal Tax Collector will have a bond
- Each year, each municipality will adopt an order of collection for the Municipal Tax Collector. A copy of that adopted order will be delivered to the County Tax Collector

Recommended Motion & Requested Action: Approval of addendums to municipal collection agreements.

County Manager's comments and Recommendation: Recommends approval.