

## **REQUEST FOR BOARD ACTION**

### **HENDERSON COUNTY BOARD OF COMMISSIONERS**

**MEETING DATE:** January 7, 2019

**SUBJECT:** Property Tax Collection

**PRESENTER:** Amy Brantley, Assistant County Manager  
Darlene Burgess, Tax Administrator  
Samantha Reynolds, Finance Director

**ATTACHMENTS:** No

#### **SUMMARY OF REQUEST:**

NCGS 160A-461 authorizes cities in North Carolina to contract with the county for the provision of their city property tax billing and collection, and to reimburse the county for those services. This practice has become relatively common across the state, and the County has been approached by the Town of Laurel Park and the City of Hendersonville regarding the possibility of the County collecting their municipal property taxes.

County staff, including the Tax Administrator and Finance Director, have discussed the request, and have found no issues associated with either the billing or collection, or transmission of receipts to the municipalities.

#### **BOARD ACTION REQUESTED:**

The Board is requested to authorize staff to proceed with development of an Interlocal Agreement for Tax Collection with the interested municipalities, with a reimbursement rate that would cover the county's cost for those services. Those Interlocal Agreements would be brought back to the Board for final approval.

#### **Suggested Motion(s):**

*I move the Board authorize Staff to proceed with development of an Interlocal Agreement for Tax Collection with interested municipalities, with a reimbursement rate sufficient to cover the county's cost for those services, subject to final approval by the Board.*