



**RESOLUTION TITLE: TO AUTHORIZE NEW COLLECTION FEES FOR THE COLLECTION OF PROPERTY TAXES ON BEHALF OF MUNICIPAL GOVERNMENTS**

WHEREAS, the County currently collects taxes for certain cities and towns within the County pursuant to Interlocal Agreements; and,

WHEREAS, the County proposes to charge a collection fee to the cities and towns for which taxes are collected by the County; and,

WHEREAS, the Board of Commissioners approved Resolution 2014-035, which allowed municipalities to choose between a percentage method or per bill method with an annual cap, whichever was less; and,

WHEREAS, it is the intent of the Board of Commissioners to charge uniform fees for the collection of taxes for any city or town that wishes to have the County collect its taxes, and no longer allow municipalities to choose between a percentage method or per bill method and eliminate the annual cap; and,

WHEREAS, it is the intent of the Board of Commissioners to incrementally implement the fee for tax collection by beginning with a fee of 0.675% for the fiscal year 2021-22, and 0.85% for subsequent years; this fee will be reassessed the year following county-wide revaluation(s).

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the County shall charge any participating municipal government for collection of taxes as follows:

FY 2021-22	0.675%
FY 2022-23	0.85%

BE IT FURTHER RESOLVED that the fees will be reassessed the year following county-wide revaluation(s).

BE IT FURTHER RESOLVED that the Board hereby approves amendments to existing Interlocal Agreements for the collection of taxes to implement the changes set forth herein.

---

**DO NOT TYPE BELOW THIS LINE**

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

---