



RESOLUTION TITLE: TAX COLLECTOR – AUTHORIZATION FOR TAX COLLECTION

WHEREAS, under N.C.G.S. 105-321(c), the North Carolina Machinery Act, it is required that the Board of County Commissioners authorize the Tax Collector to collect the taxes charged in the tax records and receipts.

NOW, THEREFORE, BE IT RESOLVED that the following order be entered into the Minutes of the Board of County Commissioners and a copy delivered to G. Cecil Jackson, Jr., Tax Collector of Gaston County. It is also acknowledged and resolved that pursuant to N.C.G.S. 105-373(c) the previous Tax Collector of Gaston County provided a full and complete settlement of taxes and such settlement is hereby acknowledged and incorporated herein.

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed with the Office of the Tax Collector and in the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the County of Gaston, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell any real or personal property of such taxpayers, for an on account thereof, in accordance with law.

Witness my hand and official seal, this 12th day of November, 2019.

Chairman, Board of Commissioners
of Gaston County

Attest

Clerk to the Board of Commissioners of Gaston County

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:

NO.	DATE	M1	M2	CBrown	JBrown	AFraley	BHovis	TKelgher	TPhilbeck	RWorley	Vote
2019-308	11/12/2019	BH	RW	A	AB	A	A	A	A	A	U

DISTRIBUTION:
Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

County Attorney

Board Action

File #: 19-443

Commissioner Philbeck - Authorization for Tax Collection - To Adopt and Enter into the Minutes an Order Directing the Tax Collector to Collect the Taxes Charged in the Tax Records and Receipts, and a Copy of the Order to be Delivered to the Tax Collector, Pursuant to N.C.G.S. 105-321(b)

STAFF CONTACT

Charles Moore - County Attorney

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

Pursuant to the Machinery Act, the Gaston County Board of Commissioners is required to authorize the Tax Collector to collect taxes for Gaston County. This Resolution will enable such action.

POLICY IMPACT

N/A

ATTACHMENTS

Resolution

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:

NO.	DATE	M1	M2	CBrown	JBrown	AFraley	BHovis	TKeigher	TPhilbeck	RWorley	Vote
2019-308	11/12/2019	BH	RW	A	AB	A	A	A	A	A	U

DISTRIBUTION:

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS