



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Tax Board Action

File #: 16-279

Commissioner Fraley - 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

James D. "Jimmy" Tanner - Director - Tax Administration - 704-810-5840

### BACKGROUND

Under N.C.G.S. 105-321 (b), 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.

### ATTACHMENTS

Resolution

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	Brown	Carpenter	Fraley	Kelgher	Philbeck	Price	Williams	Vote
2016-162	06/14/2016	AF	CB	A	A	A	A	A	A	A	U

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**RESOLUTION TITLE: TAX COLLECTOR – AUTHORIZATION FOR TAX COLLECTION**

WHEREAS, under N.C.G.S. 105-321 (b), 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 be delivered to James D. Tanner, Tax Collector of Gaston County.

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 14<sup>th</sup> day of June, 2016.

  
Chairman, Board of Commissioners  
of Gaston County

Attest:

  
Clerk of 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	Brown	Carpenter	Fraleigh	Kelgher	Philbeck	Price	Williams	Vote
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