



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:

NO.	DATE	M1	M2	CBrown	AFrale	BHovis	KJohnson	TKelgher	TPhilbeck	CRWorley	Vote
2021-145	05/25/2021	CB	RW	A	A	A	A	A	AB	A	U

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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 #: 21-201

Commissioner Brown - County Attorney - To Authorize New Collection Fees for the Collection of Property Taxes on Behalf of Municipal Governments

STAFF CONTACT

Jonathan L. Sink - County Attorney

BACKGROUND

On February 28, 2013, the Board of Commissioners mandated a fee be charged for the collection of taxes on behalf of cities and towns in Gaston County. The proposed revision to the current interlocal agreement describes the fees to be imposed, being 0.675% for FY 2021-22, and 0.85% in subsequent years; this fee will be reassessed the year following county-wide revaluation(s). Other than a change to the collection fee, no substantive changes are being made to the interlocal agreement.

Approval of this Board Action authorizes the County Attorney to execute the revised interlocal agreement with each municipality.

POLICY IMPACT

See Above.

ATTACHMENTS

Resolution

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