



RESOLUTION TITLE: TO RELIEVE THE TAX COLLECTOR OF THE CHARGE OF TAXES ON CLASSIFIED MOTOR VEHICLES LISTED PURSUANT TO N.C.G.S. 105-330.3(A)(1) THAT ARE ONE OR MORE YEARS PAST DUE

WHEREAS, the North Carolina General Assembly designated all motor vehicles as a special class of property in 1991 and enacted special procedures, contained in Article 22A of the Machinery Act, for levying and collecting taxes on classified motor vehicles which became effective in 1993; and,

WHEREAS, the unacceptable State-wide collection rate of registered motor vehicle taxes listed under N.C.G.S. 105-330.3(a)(1), prompted the General Assembly to enact HB 1779, which became effective in 2013, to fully integrate the registration and taxation of registered motor vehicles so property taxes must be paid at the time of vehicle registration; and,

WHEREAS, enforced collection remedies including attachment and garnishment of bank accounts and wages; the levy and sale of the property owned by the responsible taxpayer; unclaimed funds from State of North Carolina as well as the blocking of future registration renewals may be employed; and,

WHEREAS, the Gaston County Tax Collector has, with due diligence, utilized all reasonable means to enforce collections of the registered motor vehicles taxed under the provisions of N.C.G.S. 105-330.3(a)(1); and,

WHEREAS, N.C.G.S. 105-373(h) provides that the Board of County Commissioners, may, in its discretion relieve the Tax Collector of the charge of taxes on classified motor vehicles listed pursuant to N.C.G.S. 105-330.3(a)(1).

NOW, THEREFORE, BE IT RESOLVED by the Gaston County Board of Commissioners that the Gaston County Tax Collector be relieved of the charge for the registered motor vehicles listed pursuant to N.C.G.S. 105-330.3(a)(1) that are one year or more past due when it appears to the Board that the taxes are uncollectable.

BE IT FURTHER RESOLVED by the Gaston County Board of Commissioners that the relief from the charge of unpaid taxes on vehicles registered under N.C.G.S. 105-330.3(a)(1) be inclusive of the tax years 2008 through 2013 and shall include those taxes charged to the Tax Collector for municipal and special district taxes charged for the same period to be effective as of August 27, 2019.

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	RVorley	Vote
2019-239	08/27/2019	CB	AF	A	A	A	A	A	A	A	U

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Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Tax Board Action

File #: 19-356

Commissioner Chad Brown - Tax - Resolution to Relieve the Tax Collector of the Charge of Taxes on Classified Motor Vehicles Listed Pursuant to NCGS 105-330.3(a)(1) that are One or More Years Past Due

STAFF CONTACT

David Alan Turbyfill - Tax Office - 704-810-5809

BUDGET IMPACT

No Budget Impact.

BUDGET ORDINANCE IMPACT

No Budget Ordinance Impact.

BACKGROUND

N/A

POLICY IMPACT

N/A

ATTACHMENTS

Resolution

DO NOT TYPE BELOW THIS LINE

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