

REQUEST FOR BOARD ACTION

HENDERSON COUNTY
BOARD OF COMMISSIONERS

**PUBLIC HEARING TO CONSIDER THE
REORGANIZATION OF THE HENDERSON COUNTY TAX OFFICES
(INCLUDING THE POSSIBLE MODIFICATION OF THE POSITION
OF TAX COLLECTOR TO BE NO LONGER AN ELECTIVE OFFICE)**

5 July 2005 at 7:00 o'clock p.m.

SUMMARY OF POSSIBLE REORGANIZATION:

This is to consider the merits of the reorganization of the County's tax offices (Assessor and Collector), possibly into a single, combined office. Such reorganization, if approved, could result in the Tax Collector's position no longer being an elected office in Henderson County.

In North Carolina, the overwhelming majority of Counties do not elect a Tax Collector. This is due to the lack of discretion allowed under the General Statutes in the performance of the duties of the position of Tax Collector. In Henderson County, uniquely among North Carolina counties, the Tax Collector is elected in non-gubernatorial general election years, although the term of office runs from October 1 of the year following the election, for four years.

Any change in this position would ultimately have to be accomplished by State government.

A public hearing has been scheduled on 5 July 2005 in the above matter.

At the conclusion of the public hearing, the Board may choose to take action regarding any recommendation the Board may make in this regard, delay action to a subsequent meeting, or take no action.