

REQUEST FOR BOARD ACTION

HENDERSON COUNTY BOARD OF COMMISSIONERS

MEETING DATE: **July 15, 2015**

SUBJECT: **Approval of Contract**

PRESENTER: **Stan Duncan, County Assessor and Collector**

ATTACHMENT: **Contract**

SUMMARY OF REQUEST:

To enter into a contract with the Town of Saluda to bill and collect ad valorem taxes on behalf of the municipality for those tax bills having a taxable situs within the boundary and jurisdiction of the Town of Saluda and located in Henderson County.

Mr. Duncan will be available for questions.

BOARD ACTION REQUEST: Consent Approval Requested

Suggested Motion: I move the Board approves the contract with the Town of Saluda.

North Carolina

HENDERSON COUNTY

This Agreement, made and entered into this the 15th day of July, 2015, by and between the County of HENDERSON, North Carolina, party of the first part, herein referred to as county, and the City of Saluda, North Carolina, party of the second herein referred to as City:

WITNESSETH:

Whereas, the County and the City have successfully cooperated with each other in the past in the matter of tax assessment listing and bill preparation; and

Whereas, all parties feel that it would be mutually advantageous to expand this area of cooperation to include the creation of a single tax bill and collection of all taxes by the County on a percentage basis;

NOW, THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purposes aforesaid, it is hereby agreed between and County and the City as follows:

- 1.) That HENDERSON COUNTY will bill and collect real property taxes for the City of Saluda for ten (10) years form the date of the taxes become due, for a fee of one and a half percent (1.5%) of the monies collected.
- 2.) That HENDERSON COUNTY will not be responsible for collections of taxes prior to the ten years (10) statute of limitation.
- 3.) That where a partial payment is made by a taxpayer, the partial payment should be distributed between the County and the City proportionately on the same basis as the ratio of the tax rate.
- 4.) That the portion of tax collection (tax, interest, penalties, and other fees) to which the City is entitled shall be paid to the City by the County (less the agreed fee) at least monthly.
- 5.) That either party may terminate this contract on ninety (90) days written notice.
- 6.) The effective date of this contract will be July 1, 2015

IN WITNESS WHEREOF, said County has caused this contract to be signed in its name Chairman of the Board of Commissioners, attested by its Secretary, and it's Corporate Seal affixed, all in pursuance of authority given by Resolution of the Board of Commissioners of HENDERSON COUNTY, North Carolina, on the ____ day of ____, 2015.

IN WITNESS WHEREOF, said City has caused this contract to be signed in its name by its Mayor, attested by its Clerk, and it's Corporate Seal affixed, all in pursuance of authority given by Resolution of its City Council of the City of Saluda, North Carolina, on the ___ day of ____, 2015.

HENDERSON COUNTY, NORTH CAROLINA

BY _____ (Seal)

Thomas H. Thompson, Chairman

BOARD OF COUNTY COMMISSIONERS

Attest

_____ (Seal)

Teresa L. Wilson, Clerk to the Board

Fred Baisden, Mayor

CITY OF SALUDA, NORTH CAROLINA

BY _____ (Seal)

Attest:

Clerk