

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 4 January 2016
SUBJECT: Tax Office Reorganization
PRESENTER: Charles Russell Burrell
ATTACHMENT: Proposed Resolution

SUMMARY OF REQUEST:

This resolution requests final clarification and delineation of the organization, roles and responsibilities of the offices of the County's Assessor (pursuant to N.C. Gen. Stat. §105-294, as amended) and Tax Collector (pursuant to N.C. Gen. Stat. §105-349). It follows and coordinates with the reorganization of the roles of the Assessor and the Tax Collector begun in 2009-2010, this further clarifies the chain of command.

The appointment of these roles will remain as before, pursuant to the statutes cited above. Appointment is made herein of Ms. Darlene Burgess as Interim Tax Collector, and affirms her role as Acting Tax Collector prior to tonight.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Adoption of the attached resolution.

If the Board is so inclined, the following motion is suggested:

I move that the Board adopt the proposed Resolution.

**Before the
Board of Commissioners
Of Henderson County**

**AN ENACTMENT REGARDING
TAX OFFICE ORGANIZATION**

WHEREAS, pursuant to N.C. Gen. Stat. §105-294 *et seq.*, the Board of Commissioners must appoint an Assessor to serve a term of between two and four years; and

WHEREAS, pursuant to N.C. Gen. Stat. §105-349 *et seq.*, the Board of Commissioners must appoint a Tax Collector for a term set by the Board; and

WHEREAS, pursuant to N.C. Gen. Stat. §§ 105-294(f) and 105-349(e), the offices of Assessor and Tax Collector may be concurrently held by one person; and

WHEREAS, this Board, after review by various consultants and experts, has in 2009 determined that the appointment one person to hold both offices is in the best interest of the efficient operation of the property tax functions of County government; and

WHEREAS, with the retirement of Assessor and Tax Collector, the Board wishes to further refine the organization and operations of its property tax operations; and

WHEREAS, the purpose of this Resolution is to further refine such organization and operation.

NOW, THEREFORE, IT IS HEREBY ENACTED as follows:

1. Appointment of the Assessor and Tax Collector by the Board of Commissioners shall occur, pursuant to the above-cited statutes, on or before July 1 of 2016. In the meantime, the Board affirms and appoints the appointment of currently acting Assessor and Tax Collector Darlene Burgess as Interim Assessor and Tax Collector.

2. The Interim Assessor and Tax Collector shall on an operational basis report to and through the County Manager's Office.

This the 4th day of January, 2016.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____
THOMAS H. THOMPSON, Chairman

Attest:

Clerk to the Board

