



Legislation Details (With Text)

**File #:** ID 16-0505    **Version:** 1    **Name:**

**Type:** Resolution    **Status:** Passed

**File created:** 5/31/2016    **In control:** City Council

**On agenda:** 6/21/2016    **Final action:** 6/21/2016

**Title:** Resolution Authorizing Interlocal Tax Agreement Between the City of Greensboro and Guilford County

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 16-0505 GREENSBORO CITY OF - Tax Collection Interlocal Agreement 7-1-2016 - Rev (2).pdf,  
2. 16-0505 Resolutuion.pdf

Date	Ver.	Action By	Action	Result
6/21/2016	1	City Council	adopt	Pass
6/14/2016	1	General Government Committee	refer	
6/13/2016	1	General Government Committee	recommend for approval	Pass

Resolution Authorizing Interlocal Tax Agreement Between the City of Greensboro and Guilford County

Department: Executive  
Council District: All

Public Hearing: No  
Advertising Date/By: N/A

Contact 1 and Phone: Rick Lusk, Director of Finance, 373-2077  
Contact 2 and Phone: Tom Carruthers, City Attorney, 373-2320

**PURPOSE:**  
To Approve an Interlocal Tax Agreement between the City of Greensboro and Guilford County

**BACKGROUND:**  
The City of Greensboro and Guilford County entered into an Interlocal Agreement on Tax Collection concerning the collection of real property and personal property taxes owed to the City by the County. This agreement was amended on May 22, 2014 and will expire on June 30, 2016.

Both the City and the County have determined that it is in the public benefit and interest to enter into a new Interlocal Agreement on Tax Collection effective upon the expiration of the former Interlocal Agreement on Tax Collection to provide for the billing and collection by the County of real and personal property taxes (not including registered motor vehicle taxes) levied by the City.

North Carolina General Statutes in Chapter 160A, Article 20 provide that units of local government may enter

into agreements in order to execute an undertaking providing for the continual exercise by one unit of any power, function or right, including the collection of taxes; and,

This Interlocal Agreement shall continue for five (5) years, from July 1, 2016 to June 30, 2021, unless terminated pursuant to the terms herein. The City and the County have ratified this Interlocal Agreement by resolutions recorded in their respective Minutes.

**BUDGET IMPACT:**

Appropriations for the annual property tax collection fee of \$918,200 are included in the FY 2016-17 budget and funding for collection fees through FY 2020-21 will be included in future year's budgets.

**RECOMMENDATION / ACTION REQUESTED:**

It is recommended that City Council approve the Interlocal Tax Agreement between the City of Greensboro and Guilford County.

**COMMITTEE ACTION:** This item was referred to Council by the General Government Committee.