



## Legislation Details (With Text)

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**File created:** 5/25/2021    **In control:** City Council  
**On agenda:** 6/1/2021    **Final action:** 6/1/2021  
**Title:** Resolution Amending Interlocal Tax Agreement Between the City of Greensboro and Guilford County  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. 21-0446 RES Tax Agreement GC.pdf

Date	Ver.	Action By	Action	Result
6/1/2021	1	City Council	adopt	Pass

Resolution Amending 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: Marlene Druga, Interim Director of Finance, 373-2077  
Contact 2 and Phone: Larry Davis, Assistant City Manager, 373-2002

### PURPOSE:

To amend 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 authorized on July 1, 2016 and will expire on June 30, 2021.

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 be amended to be for eight (8) years, from July 1, 2016 to June 30, 2024, unless terminated pursuant to the terms herein. The City and the County have ratified this Interlocal Agreement by resolutions recorded in their respective Minutes.

The annual fee for collection services shall be payable by December 31 of that fiscal year and shall be calculated based on 0.62% of the collections (not including any registered motor vehicle revenue) for the fiscal year ended June 30 of the prior year. The payment due December 31, 2021 for the fiscal year ended June 30, 2021 is estimated at \$1,090,000.

**BUDGET IMPACT:**

Appropriations for the annual property tax collection fee are included in the FY 2021-22 budget and funding for collection fees through FY 2023-24 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.