

# CITY OF HIGH POINT

## AGENDA ITEM



**Title:** Authorize Forsyth County Tax Administration and Collection for Fiscal Year 2018-2019

**From:** Jeffrey A Moore, Financial Services Director      **Meeting Date:** June 18, 2018

**Public Hearing:** No

**Advertising Date /** N/A

**Advertised By:**

**Attachments:** Resolution of City Council for the Collection of 2018 Taxes  
Resolution of City Council for the Collection of 2017 and Prior Years' Taxes

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### **PURPOSE:**

The Financial Services Department recommends that City Council authorize the forms of resolution required by the Forsyth County Tax Department for the administration and collection of property taxes for City of High Point parcels located in Forsyth County during the 2018-2019 fiscal year.

### **BACKGROUND:**

The City of High Point is the only municipality in North Carolina which enjoys having taxable property in four different counties – Guilford, Randolph, Davidson, and Forsyth. Each county tax administration office handles their tax administration function differently. The Forsyth County Tax Collector's Office requires an annual affirmation of their authority initially approved by City Council in 2012 to administer and collect High Point's taxes within Forsyth County.

### **BUDGET IMPACT:**

The Annual Budget for FY2018-2019 includes the tax collection and administration costs for all four counties. The attached affirmation of authority to collect does not increase the basis of costs.

### **RECOMMENDATION / ACTIONS REQUESTED:**

Council is requested to authorize the appropriate City Official to execute an agreement between Forsyth County and the City of High Point for the collection of the 2018 and for the collection of 2017 and prior years' taxes by the Forsyth County Tax Administration office for areas of High Point located in Forsyth County.

NORTH CAROLINA

FORSYTH COUNTY

ORDER OF THE COUNCIL OF THE CITY OF HIGH POINT  
IN ACCORDANCE WITH G.S.105-321, G.S. 153A-156 AND G.S. 160A-215.2  
FOR THE COLLECTION OF 2018 TAXES

TO: JOHN T. BURGISS, RES  
TAX COLLECTOR OF FORSYTH COUNTY, CITY OF WINSTON-SALEM,  
VILLAGE OF CLEMMONS, VILLAGE OF TOBACCOVILLE, TOWN OF LEWISVILLE,  
TOWN OF RURAL HALL, TOWN OF WALKERTOWN, CITY OF KING,  
TOWN OF KERNERSVILLE, TOWN OF BETHANIA, CITY OF HIGH POINT

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the 2018 tax records filed in the Office of the Forsyth County Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. You are further authorized, empowered, and commanded to collect the 2018 taxes charged and assessed as provided by law for adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law. Such taxes are hereby declared to be a first lien on all real property of the respective taxpayers in Forsyth County, City of Winston-Salem, Town of Rural Hall, Town of Walkertown, Village of Clemmons, Village of Tobacoville, Town of Bethania, Town of Lewisville, City of King, Town of Kernersville, City of High Point, Beeson's Cross Roads Fire Protection District, Belews Creek Fire and Rescue Protection District, City View Fire Protection District, Clemmons Fire and Rescue Protection District, Forest Hill Fire and Rescue Protection District, Griffith Fire Protection District, Gumtree Fire and Rescue Protection District, Honeytown Fire and Rescue Protection District, King of Forsyth County Fire and Rescue Protection District, Lewisville Fire and Rescue Protection District, Mineral Springs Fire Protection District, Mineral Springs Service District, Mount Tabor Fire and Rescue Protection District, Northeast Fire and Rescue Protection District, Old Richmond Fire and Rescue Protection District, Piney Grove Fire Protection District, Suburban Fire and Rescue Protection District, Salem Chapel Fire and Rescue Protection District, South Fork Fire Protection District, Talley's Crossing Fire and Rescue Protection District, Triangle Fire Protection District, Union Cross Fire and Rescue Protection District, Vienna Fire Protection District and West Bend Service District, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell, any real or personal property, and attach wages and/or other funds, of such taxpayers, for and on account thereof, in accordance with law.

You are also hereby authorized, empowered and commanded to administer and to collect taxes on gross receipts derived from retail short-term leases or rentals of motor vehicles as set forth under G.S. 153A-156 and gross receipts derived from short-term lease or rental of heavy equipment as set forth under G.S. 160A-215.2. You are hereby authorized to promulgate such rules and procedures necessary to administer these taxes which are not inconsistent or contrary to applicable law.

Within available funds in the budget ordinance and personnel positions established, the Tax Collector may appoint employees and authorize them to perform those functions authorized by the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws for current and previous years' taxes. County personnel presently in the Tax Collector's office continue to serve in their respective positions at the discretion of the Tax Collector.

WITNESS my hand and official seal, this the \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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MAYOR, CITY OF HIGH POINT

ATTEST:

\_\_\_\_\_  
CLERK

NORTH CAROLINA

FORSYTH COUNTY

ORDER OF THE COUNCIL OF THE CITY OF HIGH POINT  
IN ACCORDANCE WITH G.S. 105-373, G.S. 105-321, G.S.105-330.3 and G.S. 153A-156  
FOR THE COLLECTION OF 2017 AND PRIOR YEARS' TAXES

TO: JOHN T. BURGISS, RES  
TAX COLLECTOR OF FORSYTH COUNTY, CITY OF WINSTON-SALEM,  
VILLAGE OF CLEMMONS, VILLAGE OF TOBACCOVILLE, TOWN OF  
LEWISVILLE, TOWN OF RURAL HALL, TOWN OF WALKERTOWN, CITY OF  
KING, TOWN OF KERNERSVILLE, TOWN OF BETHANIA, CITY OF HIGH POINT

You are hereby authorized, empowered, and commanded to collect the taxes remaining unpaid as set forth in the 2009 through 2017 tax records filed in the Office of the Forsyth County Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. You are further authorized, empowered, and commanded to collect the 2009 through 2017 taxes charged and assessed as provided by law for adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law. Such taxes are hereby declared to be a first lien on all real property of the respective taxpayers in Forsyth County, City of Winston-Salem, Town of Rural Hall, Town of Walkertown, Village of Clemmons, Village of Tobaccoville, Town of Bethania, Town of Lewisville, City of King, Town of Kernersville, City of High Point, Beeson's Cross Roads Fire Protection District, Belews Creek Fire and Rescue Protection District, City View Fire Protection District, Clemmons Fire and Rescue Protection District, Forest Hill Fire and Rescue Protection District, Griffith Fire Protection District, Gumtree Fire and Rescue Protection District, Horneytown Fire and Rescue Protection District, King of Forsyth County Fire and Rescue Protection District, Lewisville Fire and Rescue Protection District, Mineral Springs Fire Protection District, Mineral Springs Service District, Mount Tabor Fire and Rescue Protection District, Northeast Fire and Rescue Protection District, Old Richmond Fire and Rescue Protection District, Piney Grove Fire Protection District, Suburban Fire and Rescue Protection District, Salem Chapel Fire and Rescue Protection District, South Fork Fire Protection District, Talley's Crossing Fire and Rescue Protection District, Triangle Fire Protection District, Union Cross Fire and Rescue Protection District, Vienna Fire Protection District and West Bend Service District, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell, any real or personal property, and attach wages and/or other funds, of such taxpayers, for and on account thereof, in accordance with law.

Within available funds in the budget ordinance and personnel positions established, the Tax Collector may appoint employees and authorize them to perform those functions authorized by the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws for current and previous years' taxes. County personnel presently in the Tax Collector's office continue to serve in their respective positions in the discretion of the Tax Collector.

Taxes on classified Motor Vehicles for 2014 and prior years are deemed uncollectible; therefore, the Forsyth County Commissioners, pursuant to G.S. 105-373(h) do hereby relieve the tax collector of the charge of collecting taxes on classified motor vehicles listed pursuant to G.S. 105-330.3(a)(1) for 2014 and prior years.

WITNESS my hand and official seal, this the \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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MAYOR, CITY OF HIGH POINT

ATTEST:

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CLERK