

RESOLUTION NOT TO BILL OR COLLECT MINIMAL TAXES

Whereas, the Board of County Commissioners is authorized by North Carolina General Statutes, Section 105-321 (f) to direct the Tax Assessor and Tax Collector not to collect minimal taxes and fees up to five dollars (\$5.00); and

WHEREAS, the amount set by the Board of County Commissioners for nominal collection should be the estimated cost to the taxing unit of billing the taxpayer for the amounts due on a tax receipt or tax notice; and

WHEREAS, it has been determined that Chatham County has created tax bills whereby the cost to collect is greater than the amount to be collected; and

WHEREAS, the Chatham County Board of Commissioners has determined it is appropriate not to collect taxes for which the cost of collection exceeds the amount collected; and

WHEREAS, the Tax Administrator has recommended that the current minimal tax bill of \$1.00 be increased to \$2.00

NOW, THEREFORE, BE IT RESOLVED on this the 21<sup>st</sup> day of May, 2012 that the Board of Commissioners for the County of Chatham does hereby direct the Tax Administrator not to collect taxes and fees in the amount of less than \$2.00 . This resolution shall take effect for taxes that will become due on or after July 1, 2012 and shall be effective until amended or repealed by resolution.

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Brian Bock, Chairman  
Chatham County Board of Commissioners

ATTEST:

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Sandra B. Sublett, CMC, Clerk  
Chatham County Board of Commissioners