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RESOLUTION
HAYWOOD COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
FEBRUARY 6, 2017

WHEREAS, Haywood County is the last remaining county out of 100 that still selects its Tax Collector by popular vote, all of the remaining 99 counties having accepted the appointive method as set forth in NCGS Section 105-349, which has provided in part since 1971, as follows: "The governing body of each county and municipality shall appoint a tax collector on or before July 1, 1971, to serve for a term to be determined by the governing body and until his successor has been appointed and qualified.", and

WHEREAS, NCGS Section 105-395 (c) provides in part: "It is the intent of the General Assembly to make the provisions of this subchapter uniformly applicable throughout the State, and to assure this objective all laws and clauses of laws, including private and local acts, other than local acts relating to the selection of tax collectors, in conflict with this Subchapter are repealed effective July 1, 1971."; and

WHEREAS, since the passage of the above legislation in 1971, all other counties in the state have repealed their laws providing for elected tax collectors; and

WHEREAS, Haywood County wishes to join the other 99 counties of the state and follow the instructions and intent of the General Assembly by providing for an appointed tax collector as provided under the above referenced statute; and

WHEREAS, the local act covered by the above exception for Haywood County is found in Chapter 557 of the 1943 Session Laws which went into effect as of the 1946 general election; and

WHEREAS, the current method of selection of tax collector by election provides little opportunity for oversight of personnel and monitoring of tax collection activities, as the tax collector is not subject to supervision by the County Manager and/or the Board of County Commissioners in the same manner as tax collectors in the remaining 99 counties of the State of North Carolina; and

WHEREAS, proper oversight of the tax collector, and the office and personnel thereof, is in the public interest as the revenues collected by that office represent the majority of revenues needed for the operation of county government.

NOW THEREFORE, BE IT RESOLVED, by the Haywood County Board of Commissioners:

1. That the Haywood County delegation to the North Carolina General Assembly is requested to introduce and seek passage during the 2017 Session, of local legislation which would terminate the elective office now in effect for the Office of Tax Collector, effective upon enactment of such legislation; or alternatively.

2. That the Haywood County Delegation to the North Carolina General Assembly introduce and seek passage of local legislation which would repeal Chapter 557 of the 1943 Session Laws and all other legislation which has the effect of providing an exception to the above general North Carolina law by providing that the selection of tax collector for Haywood County would occur by popular vote rather than by appointment by the Haywood County Board of Commissioners, the appointive method being the expressly preferred method as set forth in the above statutes; and that such legislation be effective upon the completion of the current elective term of the Haywood County Tax Collector.

Upon Motion of Commissioner _____, and second of Commissioner

_____, the above stated Resolution was adopted this ____day of February,

2017 by a vote of ____for and ____against.

_____
J.W. "Kirk" Kirkpatrick, III, Chairman
Haywood County Board of County Commissioners

Attested:

_____
Ira Dove, Clerk to the Board
Haywood County Board of County Commissioners