

Item Title: Approval of an Interlocal Agreement with the Town of Garner for Property Tax Collection and Deposit

Specific Action Requested:

That the Board of Commissioners authorizes the County Manager to execute a one-year Interlocal Agreement with the Town of Garner to collect and deposit in a County bank account, property taxes on behalf of the County, subject to terms and conditions acceptable to the County Attorney.

Item Summary:

Purpose: The Board of Commissioners must approve all Interlocal Agreements.

Background: In accordance with N.C.G.S. § 105-353, the County may arrange for a municipality to perform satellite tax collection and deposits. The Town of Garner has operated as a satellite location for the County for over 30 years. The town is required to manage those deposits as their own according to N.C.G.S. § 105-354. A new Interlocal Agreement (ILA) between the County and the Town updates terms, including collection procedures, insurance requirements, and statutory obligations of each party in the tax collection and deposit process for FY2026.

Strategic Plan: This action supports standard County operations in the Tax Administration and Finance departments.

Fiscal Impact: None.

Additional Information:

None.

Attachments:

None.