Resolution #

RESOLUTION
APPOINTMENT OF THE TOWN TAX COLLECTOR

WHEREAS, North Carolina General Statute §105-349 requires the governing body of each municipality to appoint a Tax Collector to provide the legal basis to levy and collect taxes for the Town, and;

WHEREAS, the Town Council is of the opinion that it is in the best interest of the citizens and residents of the Town to appoint a Tax Collector, and;

WHEREAS, in case of a vacancy occurring during a Tax Collector term for any reason, a qualifying person must be appointed to the Tax Collector position by the Town Council; and

WHEREAS, the Town Manager and Finance Director recommends to this Board that Laurel Mabery is a person of character and integrity whose experience in business and service as an Accountant within the Finance Department makes her well-suited for this appointment.

WHEREAS, the Town shall purchase a performance bond each year consistent with the requirements of state statute in the Tax Collector's name to secure honest and faithful service, and;

WHEREAS, the Town of Black Mountain has contracted with Buncombe County for the billing and collection of the Town's property taxes, and;

WHEREAS, the Town hereby authorizes the Town Tax Collector to delegate all of his/her authority and duties to the Tax Collector for Buncombe County, by and through this delegation, all duties of the Town Tax Collector for the collection of taxes, fees and assessments to be collected by the Town pursuant to N.C.G.S. § 105-349 through 378 are transferred to the County Tax Collector, specifically, including settlements as provided in N.C.G.S. § 105-373. The delegation of duties by the Town Tax Collector to the County Tax Collector shall apply to any and all subsequent Town Tax Collectors and County Tax Collectors., therefore;

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Black Mountain, North Carolina that Laurel Mabery is hereby immediately appointed as Tax Collector for the Town of Black Mountain.

Duly adopted by the Town Council of Black Mountain on this the 13th day of January 2025.

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C. Michael Sobol
Mayor

ATTEST:

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Wesley Barker
Town Clerk