



**CABARRUS COUNTY
BOARD OF COMMISSIONERS**

**SPECIAL MEETING
JULY 28, 2015
9:00 A.M.**

- 1. CALL TO ORDER – CHAIRMAN**
- 2. CLOSED SESSION – ECONOMIC DEVELOPMENT & PERSONNEL**
- 3. HUMAN RESOURCES – APPOINTMENT OF INTERIM TAX ASSESSOR**
- 4. ADJOURN - CHAIRMAN**



CABARRUS COUNTY

BOARD OF COMMISSIONERS SPECIAL MEETING

JULY 28, 2015

9:00 A.M.

AGENDA CATEGORY:

New Business

SUBJECT:

Closed Session – Economic Development & Personnel

BRIEF SUMMARY:

A closed session is needed to discuss matters related to economic development and personnel as authorized by NCGS 143-318.11(a)(4) and (6).

REQUESTED ACTION:

Motion to go into closed session to discuss matters related to economic development and personnel as authorized by NCGS 143-318.11(a)(4) and (6).

EXPECTED LENGTH OF PRESENTATION:

15 Minutes

SUBMITTED BY:

Mike Downs, County Manager



CABARRUS COUNTY

BOARD OF COMMISSIONERS SPECIAL MEETING

JULY 28, 2015

9:00 A.M.

AGENDA CATEGORY:

New Business

SUBJECT:

Human Resources – Appointment of Interim Tax Assessor

BRIEF SUMMARY:

Mr. Jeffrey Brent Weisner, Tax Administrator (Assessor/Tax Collector), will retire effective July 30, 2015. Until the next administrator is selected and appointed by the Board of Commissioners, it is necessary to appoint an Interim Tax Assessor and an Interim Tax Collector to perform these duties.

NCGS 105-294 provides for the appointment of the new (Interim) Assessor.

NCGS 105-349 provides for the concurrent appointment of the new (Interim) Tax Collector.

REQUESTED ACTION:

Motion to appoint Michael K. Downs as the Interim Tax Assessor for a term of July 31, 2015 through August 9, 2015 or at such time as the permanent Tax Administrator takes office.

Motion to appoint Susan Fearington as the Interim Tax Collector for a term of July 31, 2015 through August 9, 2015 or at such time as the permanent Tax Administrator takes office.

EXPECTED LENGTH OF PRESENTATION:

15 Minutes

SUBMITTED BY:

Lundee Covington, Human Resources Director

Article 16.

County Listing, Appraisal, and Assessing Officials.

§ 105-294. County assessor.

(a) Appointment. – Persons occupying the position of county assessor on July 1, 1983, shall continue in office until the first Monday in July, 1983. At its first regular meeting in July, 1983, and every two years or four years thereafter, as appropriate, the board of county commissioners of each county shall appoint a county assessor to serve a term of not less than two nor more than four years; provided, however, that no person shall be eligible for initial appointment to a term of more than two years unless such person is deemed to be qualified as provided in subsection (b) of this section or has been certified by the Department of Revenue as provided in subsection (c) of this section. The board of commissioners may remove the assessor from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the board. Whenever a vacancy occurs in this office, the board of county commissioners shall appoint a qualified person to serve as county assessor for the period of the unexpired term.

(b) Persons who held the position of assessor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as assessor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

- (1) Be at least 21 years of age as of the date of appointment;
- (2) Hold a high school diploma or certificate of equivalency, or in the alternative, have five years employment experience in a vocation which is reasonably related to the duties of a county assessor;
- (3) Within two years of the date of appointment, achieve a passing score in courses of instruction approved by the Department of Revenue covering the following topics:
 - a. The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation;
 - b. The theory and practice of estimating the fair market value of real property for ad valorem tax purposes;
 - c. The theory and practice of estimating the fair market value of personal property for ad valorem tax purposes; and
 - d. Property assessment administration.
- (4) Upon completion of the required four courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.

(c) Certification. – Persons meeting all of the requirements of this section shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

(d) In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under the provisions of this act, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the Department of Revenue.

(e) The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

(f) Alternative to separate office of county assessor. – Pursuant to Act [Article] VI, Section 9 of the North Carolina Constitution, the office of county assessor is hereby declared to be an office that may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners. (1939, c. 310, ss. 400, 401; 1953, c. 970, ss. 1, 2; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1983, c. 813, s. 2; 1987, c. 45, ss. 1, 2; 1997-23, s. 5.)

Article 26.

Collection and Foreclosure of Taxes.

§ 105-349. Appointment, term, qualifications, and bond of tax collectors and deputies.

(a) **Appointment and Term.** - 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 appointing body and until his successor has been appointed and qualified. Until the first such appointments are made, county and municipal taxes shall be collected by the tax collectors presently serving under prior provisions of law. The governing body may remove the tax collector from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the governing body. No hearing shall be required, however, if the tax collector is removed for failing to meet the prerequisites prescribed by G.S. 105-352(b) for delivery of the tax receipts. Unless otherwise provided by G.S. 105-373, whenever any vacancy occurs in this office, the governing body shall appoint a qualified person to serve as tax collector for the period of the unexpired term.

(b) **Qualifications.** - The governing body shall appoint as tax collector a person of character and integrity whose experience in business and collection work is satisfactory to the governing body.

(c) **Bond.** - No tax collector shall be allowed to begin his duties until he shall have furnished bond conditioned upon his honesty and faithful performance in such amount as the governing body may prescribe. A tax collector shall not be permitted to collect any taxes not covered by his bond, nor shall a tax collector be permitted to continue collecting taxes after his bond has expired without renewal.

(d) **Compensation.** - The compensation and expense allowances of the tax collector shall be fixed by the governing body.

(e) **Alternative to Separate Office of Tax Collector.** - Pursuant to Article VI, Sec. 9, of the North Carolina Constitution, the office of tax collector is hereby declared to be an office that may be held concurrently with any appointive or elective office other than those hereinafter designated, and the governing body may appoint as tax collector any appointive or elective officer who meets the personal and bonding requirements established by this section. A member of the governing body of a taxing unit may not be appointed tax collector, nor may the duties of the office be conferred upon him. A person appointed or elected as the treasurer or chief accounting officer of a taxing unit may not be appointed tax collector, nor may the duties of the office of tax collector be conferred upon him except with the written permission of the secretary of the Local Government Commission who, before giving his permission, shall satisfy himself that the unit's internal control procedures are sufficient to prevent improper handling of public funds.

(f) **Deputy Tax Collectors.** - The governing body of a county or municipality is authorized to appoint one or more deputy tax collectors and to establish their terms of office, compensation, and bonding requirements. A deputy tax collector shall have authority to perform, under the direction of the tax collector, any act that the tax collector may perform unless the governing body appointing the deputy specifically limits the scope of the deputy's authority.

(g) **Oath.** - Every tax collector and deputy tax collector, as the holder of an office, shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following phrase added to it: "that I will not allow my actions as tax collector to be influenced by personal or political friendships or obligations,". The oath must be filed with the clerk of the governing body of the taxing unit. (1939, c. 310, ss. 1701, 1702; 1957, c. 537; 1971, c. 806, s. 1; 1991, c. 110, s. 6; 1991 (Reg. Sess., 1992), c. 1007, s. 23.)