

North Carolina
Jackson County

THIS AGREEMENT, made and entered into this the ____ day of _____, 2020, by and between the County of Jackson (hereinafter called "County"), a body politic and political subdivision of the State of North Carolina and the Village of Forest Hills, a municipal corporation organized existing under and by virtue of the laws of the State of North Carolina.

WITNESSETH:

WHEREAS, the County and the Village of Forest Hills have power pursuant to General Statutes 153A-445(a)(1) and Article 20 of Chapter 160A of the North Carolina General Statutes to jointly exercise any function which they have been granted the power to exercise alone and to enter into contracts or agreements to specify the details of these joint undertakings; and

WHEREAS, the parties feel that it would be to their mutual advantage, as well as to the advantage of all the citizens of the County and Village of Forest Hills for the County to bill and collect both the County and the Village of Forest Hills taxes upon the terms and conditions hereinafter set out.

NOW THEREFORE, in consideration of the mutual covenants of the parties hereto and for the purpose of aforesaid, it is hereby agreed between the County and the Village of Forest Hills as follows:

1. This Agreement shall be effective upon its execution by both the County and the Village of Forest Hills and shall cover taxes assessed by the Village of Forest Hills for any portion of the calendar year 2020 and subsequent years so long as this agreement shall continue in force.
2. During the term of this agreement, the County will bill and collect for the Village of Forest Hills its real and personal property taxes.
3. For its service in billing and collection of the Village of Forest Hills taxes, the Village of Forest Hills will pay the County a commission of 2% of all current and back taxes, assessments, penalties and interest collected for the Village of Forest Hills.
4. The portion of tax collections that which the Village of Forest Hills is entitled shall be paid to the Village of Forest Hills by the County (less the agreed fee) not later than 30 days following the collection of said taxes without interest earned during the current month.
5. The Village of Forest Hills agrees to adopt any County discount rate that may be afforded to citizens who pay their taxes early.
6. That in addition to the foregoing fee, the Village of Forest Hills agrees to pay the County the actual additional cost the County may incur as a result of future annexation by the Village of Forest Hills. Said additional costs, if any, shall be separately listed and itemized.
7. In addition to the foregoing fee, the Village of Forest Hills agrees to pay its pro rata share of any professional expenses which the County may incur in collection of the Village of Forest Hills and County taxes (i.e. attorney fees, appraisal expenses, auditing expenses, etc.). The expenses herein contemplated are those which would be incurred to collect taxes requiring the use of professional help not available in the County Tax Department.

8. Either party may terminate this Agreement by giving the other party 90 days written notice prior to April 1st of any year covered by this agreement.
9. Records showing separately the amount of County taxes assessed and collected and the amount of the Village of Forest Hills taxes assessed and collected shall be maintained by the Jackson County Tax Collector.
10. Insofar as practical and permitted by law, all steps in the collecting of County and the Village of Forest Hills shall be combined to the end that the consolidation of the two tax collecting departments shall be given the full scope authorized by law and in this connection, the Village of Forest Hills delegates to the County its authority to collect, compromise and settle disputed claims.
11. Only one tax bill shall be mailed to a taxpayer owing taxes to both taxing units. In the event of partial payment on such consolidating tax bill, unless otherwise designated by the taxpayer, partial payment will first be applied to delinquent taxes and then to current County taxes.
12. The tax records relating to taxes due the Village of Forest Hills shall be available to the Village of Forest Hills, its agents and employees at all reasonable times.
13. The County Tax Collector shall perform all duties imposed by law upon the Village of Forest Hills Tax Collector with respect to the Village of Forest Hills Taxes.
14. With respect to delinquent tax items due the County and the Village of Forest Hills, the County Tax Collector may cause actions to be brought for foreclosure of said tax liens in the name of the Village of Forest Hills and the County. If taxes are delinquent to one of the taxing units and not to the other, a tax suit may be brought in the name of the unit to which the taxes are due.
15. Penalties and interest collected from a taxpayer and discounts allowed a taxpayer shall be properly apportioned between the County and the Village of Forest Hills where the same taxpayers make payment on property taxable by both units.
16. The Village of Forest Hills shall be furnished an analysis of each year's levy when it is compiled.
17. Any outstanding taxes owed to the County by the Village as of the delinquent date in any given year will be deducted from the payment to the Village, described in paragraph #4 of this Agreement, for the taxes collected in the month of January.
18. Communication related to this Agreement shall be between The Village Mayor, or designee, and the County Tax Assessor.
19. This Agreement shall continue for a period of 10 years unless cancelled as herein provided.
20. Amendments to this Agreement shall be effective only when reduced to writing and adopted.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed in their respective names by proper officials, all by authority of a resolution of the governing bodies of each of the taxing units duly adopted, this the day and year first above written.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: _____
BRIAN THOMAS MCMAHAN, Chairman

Attest:

ANGELA M. WINCHESTER, Clerk to the Board

THE VILLAGE OF FOREST HILLS

By: _____
_____, MAYOR

Attest:

_____, Clerk to the Board