# Legislation Details (With Text)

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| **File #:** | 24-0404 **Version:** 1 | **Name:** | Appoint an Interim Tax Collector |
| **Type:** | Manager's Report | **Status:** | Manager’s Report |
| **File created:** | 6/24/2024 | **In control:** | County Manager's Office |
| **On agenda:** | 7/2/2024 | **Final action:** | |
| **Title:** | Appoint an Interim Tax Collector | | |
| **Sponsors:** | | | |
| **Indexes:** | | | |
| **Code sections:** | | | |
| **Attachments:** | 1. Resolution Interim Tax Collector_July2024 | | |

| Date | Ver. | Action By | Action | Result |
|---|---|---|---|---|

## Title
## Appoint an Interim Tax Collector

## Action
**ACTION:**
**Adopt a resolution appointing Julissa Fernandez as Interim Tax Collector**

**Staff Contact:** Michael A. Bryant, Deputy County Manager

**Presentation:** No

**BACKGROUND/JUSTIFICATION:**
After serving Mecklenburg County for over 29 years, Tax Collector Neal Dixon, submitted a written notice of retirement dated June 17, 2024 with an effective date of August, 1, 2024. As a result of Neal Dixon's decision, the Board is required to appoint an Interim Tax Collector to fill the vacated term scheduled to expire on June 30, 2025. The County Manager will make a recommendation for the Board's consideration.

**PROCUREMENT BACKGROUND:**
N/A

**POLICY IMPACT:**

**N.C.G.S. 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.

**FISCAL IMPACT:**
N/A