

ATTACHMENT A

**A RESOLUTION AUTHORIZING THE TOWN MANAGER OR THE MANAGER'S
DESIGNEE TO TAKE CERTAIN ACTIONS REGARDING SPECIAL ASSESSMENT
PAYMENTS AND APPOINTING A SPECIAL COLLECTOR**

Resolution No. 151/2007-08

WHEREAS, the North Carolina General Assembly recently enacted S.L. 2007-266, which authorizes the Carrboro Board of Aldermen to authorize the Town Manager or the Manager's designee to waive the automatic acceleration of delinquent special assessment payments and to design and establish installment plans for the repayment of special assessments;

WHEREAS, S.L. 2007-266 also authorizes the Town of Carrboro to use any and all remedies authorized for the collection of property taxes by N.C. Gen. Stat. Chpt. 105, Art. 26 to collect delinquent special assessment payments;

WHEREAS, N.C Gen. Stat. § 105-349 contemplates that local governments shall appoint a tax collector to collect delinquent taxes; and

WHEREAS, N.C. Gen. Stat § 105-349 is silent as to whether a collector must be appointed to collect delinquent special assessments, but the Orange County Tax Collector has requested that the Town of Carrboro appoint such a person.

NOW, THEREFORE, IT IS RESOLVED BY THE TOWN OF CARRBORO BOARD OF ALDERMEN AS FOLLOWS:

1. The Town Manager is hereby authorized to waive the automatic acceleration of delinquent special assessment payments and to design and establish installment plans for the repayment of special assessments;
2. Any person or persons designated by the Town Manager is hereby authorized to waive the automatic acceleration of delinquent special assessment payments and to design and establish installment plans for the repayment of special assessments;
3. L. Bingham Roenigk is hereby appointed to be the Special Collector for the Town of Carrboro. The Board of Aldermen finds that L. Bingham Roenigk is a person of character and integrity whose experience in business and collection work is satisfactory to the Town;
4. The sole purpose of the office of Special Collector is to collect delinquent special assessment payments. The creation of this office in no way authorizes or requires the Town of Carrboro to collect property taxes or other taxes, fees or payments currently collected by Orange County on behalf of the Town;
5. The position of Special Collector shall be for one year, beginning on the date of this Resolution, and shall automatically renew each year. The Board of Aldermen, in its sole discretion, may revoke this appointment at any time and may appoint a new person to be the Special Collector;
6. This resolution shall become effective upon adoption.