

CHATHAM COUNTY

THIS AGREEMENT (this "Agreement"), made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, by and between the County of Chatham also referred to as "County" and the Town of Apex, also referred to as "Town." Either the County or the Town may be referred to herein as a "Party" or collectively the "Parties."

WITNESSETH

In consideration of the mutual promises herein contained, and the mutual benefits to result therefrom, the Parties agree as follows:

1. **Term:** This Agreement shall be effective the 1<sup>st</sup> day of July 2022 and shall cover tax listing and collections for the fiscal year beginning July 1, 2022, and subsequent years so long as this Agreement shall continue in force. The terms of this Agreement may be reviewed annually, and changes of the Agreement must be mutually agreed upon. This agreement shall continue until termination by either of the Parties. Termination shall be by written notice to the other Party of the intention to terminate the Agreement at the end of the then-current fiscal year; such notice to be given at least six (6) months prior to the expiration of the current fiscal year.

2. **Purpose of the Agreement:** So long as this Agreement remains in effect, all property taxes due the Town for property having situs within the County shall be collected by the Chatham County Tax Collector. The County shall also bill and collect for any other area within the County to be annexed by the Town. The Town will ensure that proper information and descriptions as to property annexed are given in a timely manner to the County. The County will continue to have the responsibility for the listing and assessing of the property, and the Town agrees to continue to accept the property assessments by the County.

3. **Compensation to the County:** The Town will pay to the County, as reimbursement for its services in billing and collection of Town taxes, a commission of two tenth (0.20%) of one percent of all taxes collected. The County shall ensure that tax payments are properly accounted for and that collections are remitted to the Town no less frequently and not later than the 15<sup>th</sup> of each month for the previous month's collections.

4. **Records:** The Chatham County Tax Department shall: (a) maintain records showing the amount of Town taxes assessed and collected; (b) perform all duties imposed by law and shall have all authority granted by law to municipalities with respect to the listing and collection of taxes; (c) furnish to the Town an analysis of each year's levy when it is compiled; (d) furnish to the Town monthly reports of taxes assessed and collected and any other pertinent information as requested; and (e) make tax settlements annually to the Town of Apex Council, and upon their acceptance, present a copy to the Town Manager.

5. **Annexation:** The Town shall notify the County Assessor of any area to be annexed to it which lies within the boundaries of the County and supply the Assessor with copies of the procedure used in such annexation, together with appropriate maps.

6. **Discovered Property:** Upon the discovery of unlisted property within the Town, such unlisted property shall be placed upon the Town tax scroll.

7. **Bills:** Only one (1) tax bill shall be mailed to a taxpayer owing taxes to both taxing units.

8. **Audits:** The County's tax records shall be audited annually by an independent Certified Public Accountant chosen by the County and shall be conducted at the County's expense. The Town may, at its own expense, provide for the auditing of the records specifically related to taxes due it. The tax records relating to taxes due the Town shall be available to anyone as public records.

9. **Tax Rate:** The tax rate for the Town shall be certified to the County Assessor upon its adoption by the Town's governing body.

10. **Effective Date:** This Agreement shall be effective upon its execution by the proper official of each Party. Amendments to this Agreement shall be effective only when reduced to writing and adopted in the same manner in which this Agreement is required to be adopted.

COUNTY OF CHATHAM

\_\_\_\_\_(Seal)  
Karen Howard, Chair  
Chatham County Board of Commissioners

(Seal)

ATTEST:

\_\_\_\_\_(Seal)  
Lindsay K Ray, NCCCC, Clerk to the Board  
Chatham County Board of Commissioners

Town of Apex

\_\_\_\_\_(Seal)  
Jacques Gilbert, Mayor

(Seal)

ATTEST:

\_\_\_\_\_(Seal)  
Town Clerk

This contract has been preaudited as required by the local government budget and fiscal control act.

\_\_\_\_\_  
Roy Lynch, Finance Officer

Approved as to form and legalities

\_\_\_\_\_  
Robert Hagemann, County Attorney

Date: \_\_\_\_\_