

CUMBERLAND COUNTY FINANCE COMMITTEE
MARCH 2, 2000, 9:45 AM

PRESENT: Chairman H. Mac Tyson II
Commissioner Ed Melvin
Cliff Strassenburg, County Manager
James Martin, Deputy County Manager
Grainger Barrett, County Attorney
Amy Cannon, Finance Director
Garrett Alexander, Tax Administrator
Marsha Fogle, Clerk

Chairman Tyson called the meeting to order.

1. Approval of Minutes: February 3, 2000

MOTION: Commissioner Melvin moved to approve.
SECOND: Chairman Tyson
VOTE: UNANIMOUS

2. Consideration of Acceptance of Partial Tax Payments

Garrett Alexander, Tax Administrator, presented to the Committee a "partial payment policy" prescribing a minimum amount for partial payment of taxes, when accounts have been assigned to outside attorneys for foreclosure action.

NCGS 105-358 requires the Tax Collector to accept partial payments on taxes in any amount unless the governing body prescribes a uniform regulation regarding the minimum amount of the partial payments. It is the recommendation of the Tax Administrator that the following policy be adopted:

A minimum payment of \$500, or payment in full is required when the amount owed is less than \$500, when delinquent accounts have been assigned to outside attorneys for foreclosure, with the understanding that foreclosure action will not stop because of the acceptance of the partial payment. In accordance with the law, the partial payment will be applied to accrued penalties, interest costs, and then to the principal amount of the tax. Thirty days prior to the assignment of accounts to outside attorneys, the Tax Collector sends notice to the taxpayer that if the taxes are not paid within thirty (30) days the account will be assigned to an outside attorney for foreclosure. Upon adoption of a policy regarding partial payments, added to the letter will be notification that the assignment to the outside attorney may result in attorneys fees of \$500 or more, and that partial payments will be only in accordance with the policy adopted. All communication from the outside attorney will contain statements regarding the partial payment policy.

MOTION: Commissioner Melvin moved to forward this policy to the Board of
Commissioners for consideration.
SECOND: Chairman Tyson
VOTE: UNANIMOUS

MOTION: Commissioner Melvin moved to adjourn.
SECOND: Chairman Tyson
VOTE: UNANIMOUS