

**RESOLUTION**

**REGARDING RELEASE OR REFUND OF TAXES OF LESS THAN ONE  
HUNDRED DOLLARS (\$100)**

**WHEREAS**, the Tax Collector has determined certain taxpayer's may have a valid claim for releases or refunds of property taxes, and

**WHEREAS**, these payments are often less than one hundred dollars (\$100.00), and

**WHEREAS**, G.S 105-381 states the governing body may, by resolution, delegate its authority to determine requests for a release or refund of tax of less than one hundred dollars (\$100.00) to the finance officer, manager or attorney of the taxing unit, and

**WHEREAS**, G.S 105-381 states the finance officer, manager or attorney to whom this authority is delegated shall monthly report to the governing body the actions taken by him or her on requests for release or refund, and

**WHEREAS**, G.S 105-381 also states all actions taken by the governing body, finance officer, manager or attorney on requests for release or refund shall be recorded in the minutes of the governing body

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Marion does hereby adopts this resolution pursuant to G.S. 105-381 giving the finance officer, manager or attorney authority to determine requests for a release or refund of tax of less than one hundred dollars (\$100.00).

**ADOPTED** this the 20<sup>th</sup> day of November, 2007.

**Resolution Number: R-07-11-20-4**