

**RESOLUTION AUTHORIZING THE TAX COLLECTOR TO MAKE
ADJUSTMENT FOR UNDERPAYMENTS OR OVERPAYMENTS
AND TO SET A MINIMUM BILLING AMOUNT**

WHEREAS, pursuant to North Carolina General Statute 105-357(c), the City of Marion can elect (1) to treat small underpayments as full payments and (2) not to refund small overpayments unless the taxpayer requests a refund by the end of the fiscal year. The Statute defines “small” as \$1.00 or less; and

WHEREAS, pursuant to North Carolina General Statute 105-321(f), the City of Marion can elect to not pursue collection of minimal tax bills. The minimal bill amount must be \$5.00 or less.

NOW, THEREFORE, BE IT RESOLVED, by the City of Marion that:

- 1) The City of Marion Tax Collector, as a function of that office, be authorized to treat small underpayments of taxes as paid in full and not to refund small overpayments unless the taxpayer requests a refund before the end of the fiscal year in which the payment is made. A “small underpayment” is a payment made that is no more than \$1.00 less than the taxes due. A “small overpayment” is no more than \$1.00 greater than the taxes due; and
- 2) The City of Marion Tax Collector, as a function of that office, be authorized not to bill any taxpayer for, or otherwise collect minimal taxes in the amount of \$5.00 or less.

This authority shall be deemed to be continuing until rescinded by the appropriate resolution of this Council.

ADOPTED this the 2nd day of May, 2017.

RESOLUTION NUMBER: R-17-05-02-1