



**RESOLUTION MINIMUM TAX BILL  
LEE COUNTY BOARD OF COUNTY COMMISSIONERS**

**WHEREAS**, North Carolina General Statute 105-321(f) provides that the governing body of a taxing unit that collects its own taxes may by resolution direct its assessor and collector not to collect minimal taxes charged on the tax records and receipts; and,

**WHEREAS**, Lee County currently has adopted an established tax bill of \$1.00 (one dollar); and,

**WHEREAS**, the Lee County Board of Commissioners now wishes to raise the minimum tax bill to \$5.00 (five dollars); and,

**WHEREAS**, pursuant to North Carolina General Statute 105-321(f), the minimum tax bill established by resolution may not exceed \$5.00 (five dollars); and,

**WHEREAS**, pursuant to North Carolina General Statutes the establishing minimum should be an estimate of the cost to the taxing unit for billing the taxpayer for the amounts due on a tax receipt or notice; and,

**WHEREAS**, it has been determined that Lee County has created tax bills whereby the cost to collect is greater than the amount to be collected; and

**WHEREAS**, the Lee County Board of Commissioners has determined it appropriate to not collect taxes for which the cost to collect the tax exceeds the amount collected; and


**NOW THEREFORE**, The Lee County Board of Commissioners hereby resolve as follows:

That pursuant to North Carolina General Statute 105-321(f), the Lee County Board of Commissioners adopt as of July 1, 2019, a directive to the Tax Collector not to collect minimal taxes in the amount of \$5.00 (five dollars) or less; and for a record of these taxes to be kept by receipt number and amount; and for a report of the amount of these taxes to be made at the time of settlement.

**ADOPTED** this the 6<sup>th</sup> day of May, 2019.

  
Amy M. Dalrymple  
Chair, Lee County Board of Commissioners

Attest:

  
Whitney Parrish  
Deputy Clerk  
Lee County Board of Commissioners