



Agenda Action Form Overview

Approval of Budget Ordinance Amendment No. 26BCC028 for the Department of Social Services to Recognize \$1,001,500 in General Fund fund balance to fully fund the Low Income Homeowners Tax Relief Program (LIHRP) and to approve the Interlocal Agreement (ILA) between Durham County and the City of Durham

Background/Justification

The Durham County Department of Social Services worked in partnership with the Durham County Tax Office and the Durham County Board of Commissioners to develop a Low-Income Homeowners Relief Program. The Program was adopted by the DSS Board on May 19, 2021, and approved by the Board of Commissioners on June 14, 2021, as part of the budget ordinance process. The ordinance amendment is a technical item to bring the program expenditures and revenues into balance.

The objective of the Program is to provide relief through a tax support program to help long-term homeowners in lower income brackets to remain in their homes, which has become harder with the growing cost of homeownership and the recent impacts of the COVID-19 pandemic on low-income homeowners within the County.

The Program was originally adopted by the City Council on October 4, 2021.

The County has infrastructure in place to manage the Program through DSS.

The County and the City recognize that it will be more effective to operate a single Program to serve residents throughout the County. The County has agreed to operate the Program on behalf of both the County and the City.

Accordingly, the Parties are entering into this Agreement to establish a County-wide Program that will be administered by the County, and which will account for the City's additional financial contributions to the Program.

Policy Impact

This agenda item is consistent with historical amendments approved and does not require an exception to board policy.

Procurement Background

N/A

Fiscal Impact

Funds should be identified in Cost Center 5300643400 Expense Lines 5200198100 (City), 5200198200 (County), and Printing Supplies (5200110400) Revenue Line 4300325100.

Recommendation



The County Manager recommends that the Board of County Commissioners approve Budget Ordinance Amendment No. 26BCC028 for the Department of Social Services to recognize Low Income Homeowners Tax Relief Program.