



Legislation Text

File #: 18-0853, **Version:** 1

Item:

Reappointment of Tax Administrator

Date Of BOCC Meeting: June 25, 2018

Request For Board Action:

The Board is requested to reappoint Kimberly Simpson as Tax Administrator for the period beginning July 1, 2018 through June 30, 2022 and to approve the purchase of a Public Official Bond in the amount of \$250,000.

On June 28, 2010, the Board of Commissioners appointed Kimberly Simpson as Tax Administrator (Tax Assessor/ Tax Collector) for the period July 1, 2010 through June 30, 2018. Ms. Simpson is a Certified Assessor as required under N.C.G.S. 105-294 by the NC Department of Revenue. Ms. Simpson is also certified as a Real Property Appraiser, Personal Property Appraiser by the NC Department of Revenue and the NC Association of Assessing Officers. She also holds a certification as a Certified Tax Collector by the NC Tax Collectors Association.

N.C.G.S. 105-294 and 105-349 require the appointment of a Tax Assessor and Tax Collector. The appointment period may not be less than two nor more than four years. The Board of County Commissioners has established an appointment period for the Durham County Tax Administrator of four years. As Ms. Simpson's current appointment will end June 30, 2018, the Board must appoint a Tax Administrator (Tax Assessor/Tax Collector) before July 1, 2018 to remain in compliance with NC General Statutes.

N.C.G.S.105-349(c) states that no Tax Collector shall be allowed to begin her duties until she has furnished a bond conditioned upon her honesty and faithful performance in such amount as the governing body may prescribe. With the reappointment of Ms. Simpson as Tax Administrator, the bond covering her in her official capacity must also be renewed.

Alignment With Strategic Plan: This item aligns with Goal 5: Accountable, Efficient and Visionary Government by providing collaborative leadership, exceptional customer service, innovation, transparency and fiscal responsibility.

Resource Persons: Wendy Jacobs, Chair, Durham County Commissioner

County Manager's Recommendation: The County Manager recommends that the Board reappoint Kimberly Simpson as the Tax Administrator (Tax Assessor/Tax Collector) and approve the purchase of a Public Official Bond in the amount of \$250,000. The effective date of the four year appointment is July 1, 2018.

County Manager: _____