



**TOWN OF APEX TOWN COUNCIL
RESOLUTION APPROVING AN INTERLOCAL
AD VALOREM TAX BILLING AND COLLECTION
AGREEMENT WITH CHATHAM COUNTY,
NORTH CAROLINA
RES-2026-_____**

WHEREAS, pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes, units of local government are authorized to enter into interlocal agreements to jointly exercise any function or undertaking that each is authorized by law to perform; and,

WHEREAS, the Town of Apex is a municipal corporation organized under the laws of the State of North Carolina and is authorized to levy ad valorem property taxes within its corporate limits; and,

WHEREAS, a portion of the Town of Apex is located within Chatham County, and Chatham County is authorized under North Carolina law to list, assess, bill, and collect ad valorem property taxes within its jurisdiction; and,

WHEREAS, the Town has requested that Chatham County provide listing, assessment, billing, and collection services for current and subsequent delinquent municipal ad valorem taxes and certain currently assessed fees applicable to property located within the portion of the Town situated in Chatham County; and,

WHEREAS, the provision of these services by Chatham County is expected to promote administrative efficiency, reduce duplication of services, and provide consistency in the listing, assessment, billing, and collection of taxes and fees for affected taxpayers; and,

WHEREAS, an Interlocal Ad Valorem Tax Billing and Collection Agreement has been prepared setting forth the terms and conditions under which Chatham County will provide these services to the Town of Apex; and,

WHEREAS, the Town Council has reviewed the proposed agreement and determined that entering into the agreement is in the best interests of the Town and its residents..

NOW, THEREFORE, BE IT RESOLVED, by the Town Council of the Town of Apex, North Carolina that:

1. The Interlocal Ad Valorem Tax Billing and Collection Agreement between the Town of Apex and Chatham County is hereby approved pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes.
2. The Town Manager is hereby authorized to execute the agreement on behalf of the Town of Apex.



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CONTINUED

3. The Town Manager, Finance Director, Town Clerk, and other appropriate Town staff are authorized and directed to take all actions necessary to implement and administer the agreement.
4. This resolution shall become effective upon its adoption.

Motion made by Council Member _____

Seconded by Council Member _____

With _____ Council Members voting aye.

With _____ Council Members voting no.

ADOPTED, this the _____ day of _____ 2026.

TOWN OF APEX

Jacques K. Gilbert
Mayor

Attest:

Allen Coleman, CMC
Town Clerk