



COUNTY COMMISSIONERS

Amanda Robertson, Chair
Franklin Gomez Flores, Vice Chair
Karen Howard
Katie Kenlan
Mike Roberson

COUNTY MANAGER: Bryan Thompson

Resolution of the Chatham County Board of Commissioners **Approving an Interlocal Ad Valorem Tax Billing and Collection Agreement** **with the Town of Apex**

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 in order to execute any undertaking they are each authorized by law to perform; and

WHEREAS, Chatham County is authorized under North Carolina law to bill and collect ad valorem property taxes within its jurisdiction; 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, the Town of Apex has requested that Chatham County perform billing and collection services for ad valorem taxes levied by the Town within Chatham County; and

WHEREAS, the provision of such services by Chatham County is expected to promote administrative efficiency, reduce duplication of services, and provide consistency in tax billing and collection 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 such services to the Town of Apex; and

WHEREAS, the Board of Commissioners has reviewed the proposed agreement and determined that it is in the best interest of Chatham County and its residents to enter into such agreement.

NOW, THEREFORE, BE IT RESOLVED by the Chatham County Board of Commissioners as follows:

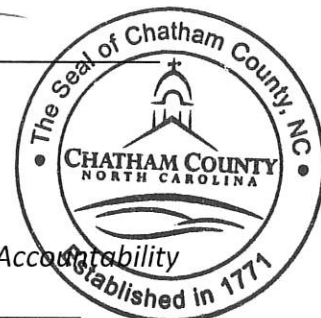
1. The Interlocal Ad Valorem Tax Billing and Collection Agreement between Chatham County and the Town of Apex is hereby approved pursuant to Article 20 of Chapter 160A of the North Carolina General Statutes.
2. The County Manager is hereby authorized to execute the agreement on behalf of Chatham County, subject to final review and approval by the County Attorney.
3. The County Manager, Finance Officer, Tax Administrator, and other appropriate staff are authorized to take all necessary actions to implement the terms of the agreement.
4. This resolution shall become effective upon adoption.

Adopted, this the 27th day of July 2026.

ATTEST:

Jennifer K Johnson, Clerk to the Board

Amanda Robertson, Chair



Integrity – Respect — Collaboration — Community — Equity — Service — Accountability