**NORTH CAROLINA**
**ROCKINGHAM COUNTY**

**SECOND AMENDMENT TO INTERLOCAL AGREEMENT PROVIDING FOR COLLECTION OF MUNICIPAL AD VALOREM TAXES AND NUISANCE ABATEMENT FEES**

**THIS AMENDED AGREEMENT,** made and entered into _____ day of _____, 2018, by and between **ROCKINGHAM COUNTY**, a body politic and corporate of the State of North Carolina, hereinafter referred to as the **COUNTY,** and the **TOWN OF STONEVILLE**, a North Carolina municipal corporation, hereinafter referred to as the **TOWN**;

**WITNESSETH:**

**WHEREAS,** the governing bodies of the **COUNTY** and the **TOWN** entered into an interlocal agreement on May 14, 1992 providing for the collection by the **COUNTY** of ad valorem taxes levied by the **TOWN**; and,

**WHEREAS**, the governing bodies of the **COUNTY** and the **TOWN** amended and entered into an amended interlocal agreement on July 1, 2008 in order to implement a rate increase and establish a fee rate schedule and other services and expenses for the **COUNTY'S** collection of consolidated municipal ad valorem taxes; and,

**WHEREAS,** the **TOWN** has requested that in addition to collecting ad valorem taxes for the **TOWN**, the **COUNTY** include nuisance abatement fees, costs for minimum housing standards enforcement and costs for nonresidential buildings or structures standards enforcement on the annual property tax bills and collect said fees for the **TOWN**; and,

**WHEREAS,** North Carolina General Statutes §§ 160A-193 and 160A-175 provide for billing and collection of nuisance abatement fees in addition to ad valorem taxes which when remain unpaid become a lien upon the property and shall have the same priority and be collected as unpaid ad valorem taxes with all legal remedies available for the enforcement thereof and North Carolina General Statutes §§ 160A-443 and 160A-439 provide for billing and collection of costs for minimum housing standards enforcement and nonresidential buildings or structures standards enforcement in addition to ad valorem taxes which when remain unpaid become a lien upon the property and shall have the same priority as special assessments and be collected as unpaid ad valorem taxes with all legal remedies available for the enforcement thereof; and,

**WHEREAS**, the **TOWN** has agreed to enter into this amended interlocal agreement with the **COUNTY** as set forth hereafter.

**NOW, THEREFORE**, for and in consideration of the mutual covenants herein contained and the mutual benefits to result therefrom, the parties hereby agree that the following sections of the existing Amended Interlocal Agreement Providing for the Consolidation of Ad Valorem Tax collection shall be modified, replaced or added as follows:

(15) In addition to the collection of ad valorem taxes levied by the **TOWN**, the **COUNTY** will collect and include nuisance abatement fees, minimum housing standards enforcement

costs and nonresidential buildings or structures standards enforcement costs on the annual property tax bills and collect said fees and costs for the **TOWN.** The **COUNTY** will begin inclusion and collection of said fees for fiscal year 2018-2019 for any and all fees accumulated by the **TOWN** after July 1, 2017.

Pursuant to N.C.G.S § 105-360(a), interest for delinquent nuisance abatement fees, minimum housing standards enforcement costs and nonresidential buildings or structures standards enforcement costs shall accrue after the date taxes are deemed delinquent and at the same rate as delinquent taxes.

(16) This Amended Agreement will become effective July 1, 2018 and will remain in effect until amended or terminated. This agreement shall be cancelable by either party upon 60 days written notice prior to the end of any fiscal year.

This Agreement may be amended by mutual written consent of the parties.

**ATTEST:**

**TOWN OF STONEVILLE**

Sherri Darnell
Town Clerk

Ricky Craddock, Mayor
Town of Stoneville

(SEAL)

**ATTEST:**

**ROCKINGHAM COUNTY**

Pamela M. McLain, CMC/MMC
Clerk to Rockingham County
Board of Commissioners

Kevin Berger, Chairman
Rockingham County
Board of Commissioners

(SEAL)