

## Why is Haywood the only county that elects its Tax Collector?

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Positions in local governments are sometimes elected or appointed, depending on the position and the jurisdiction. Tax collectors are typically an appointed position, with the exception of Haywood County.

Haywood County is the only county in North Carolina that still elects its Tax Collector. This was made possible by a law passed in the General Assembly in 1931.

1931-Chapter 58 states that, "...the said tax collector shall be elected by a vote of the duly qualified voters of Haywood County for a term of two years beginning the first Monday in May, one thousand nine hundred and thirty-three."

About a decade later there was another bill that also specified that Haywood County is to elect their tax collector.

1943-Chapter 557 states, "...there shall be elected in Haywood County by the qualified voters thereof the following officers: A chairman of the board of county commissioners; two members of the board of county commissioners; a register of deeds; a tax collector, and a county surveyor."

Fast-forward a few years to 1971 and the General Assembly decided to draft new legislation that governs all NC property tax collection and assessment across the state deemed The Machinery Act. This bill repeals all local bills enacted prior to July 1, 1971 that deal with NC property tax collections and assessments. So one would be led to believe that the local bills from 1931 and 1943 would be repealed and no longer in effect in Haywood County.

A closer look at the law finds there is a small subsection, G.S. 105-395(c), which allows Haywood County to still elect their tax collector, "...including private and local acts, other than local acts relating to the selection of tax collectors, in conflict with this Subchapter are repealed effective July 1, 1971. As used in this section, the term "local acts" means any acts of the General Assembly that apply to one or more counties by name, to one or more municipalities by name, or to all municipalities within one or more named counties.

This does not mean Haywood County has to elect its tax collector, only that it has the statutory ability to do so if it wishes.

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