

**Sample Resolution for Board Adoption  
NC Local Government Debt Setoff Program**

**Whereas**, NCGS Chapter 105A, Setoff Debt Collection Act, authorizes the North Carolina Department of Revenue to cooperate in identifying debtors who owe money to qualifying local agencies and who are due refunds from the Department of Revenue; and

**Whereas**, the law authorizes the setting off of certain debts owed to qualifying local agencies against tax refunds; and

**Whereas**, the North Carolina Association of County Commissioners and the North Carolina League of Municipalities have jointly established a clearinghouse to submit debts on behalf of the Local Agency of

\_\_\_\_\_  
(Name of Local Agency)

as defined in G.S 105A -2 (6), effective January 1, 2006 and thereafter as provided by law;

**Now Therefore, be it Resolved** that the local agency will participate in the debt setoff program and hereby designates

\_\_\_\_\_ as the person to hold hearings and conduct necessary proceedings.

The Governing Body Chair and Manager/Administrator/Director are hereby authorized to execute such documents and agreements as necessary to participate in the debt setoff program.

Adopted by the \_\_\_\_\_  
(Name of Local Agency)

Governing Body on the \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Governing Body Chair

\_\_\_\_\_  
Clerk