

**RESOLUTION AUTHORIZING LIMITED ROUNDING OF CASH PAYMENTS DUE
TO PENNY DISCONTINUATION, WITH EXCEPTION FOR PROPERTY TAX
COLLECTIONS**

WHEREAS, pursuant to **G.S. 153A-12**, the Board of Commissioners (the “Board”) is authorized to adopt resolutions and establish policies for the government and general administration of the county; and

WHEREAS, pursuant to **G.S. 153A-4**, a county may exercise the powers conferred upon it by law, with such powers to be construed to include any powers that are reasonably expedient to the exercise of such powers; and

WHEREAS, pursuant to the Local Government Budget and Fiscal Control Act, the Finance Officer is responsible for the receipt and deposit of all monies accruing to the county and for maintaining proper fiscal control; and

WHEREAS, the Board establishes and collects various fees, permits, licenses, and service charges pursuant to Chapter 153A and other provisions of the North Carolina General Statutes and applicable law; and

WHEREAS, the potential future discontinuation or reduced circulation of the one-cent coin (“penny”) may create administrative burdens and inefficiencies in processing cash transactions that require exact change; and

WHEREAS, the Board finds it to be administratively efficient and in the public interest to authorize a uniform rounding practice for certain cash payments when exact pennies are unavailable; and

WHEREAS, the collection of ad valorem property taxes is governed by Subchapter II of Chapter 105 of the North Carolina General Statutes;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Union County, North Carolina, as follows:

Section 1. Authority.

This Resolution is adopted pursuant to the Board’s authority under **G.S. 153A-12**, **G.S. 153A-4**, and the Local Government Budget and Fiscal Control Act.

Section 2. Limited Authorization of Rounding for Cash Payments.

(a) For payments made in cash only, and only when exact pennies are unavailable due to penny discontinuation or supply limitations, as determined at the time of transaction by the individual department’s cash handler, the Finance Officer and authorized county collection personnel are hereby authorized to round down the amount collected to the nearest five-cent increment (\$0.05) from the amount due as a physical cash handling procedure.

(b) This authorization applies solely to fees, permits, licenses, service charges, and all other non-tax revenues imposed or authorized by the Board of Commissioners.

(c) No rounding adjustment shall be applied to payments made by check, money order, electronic funds transfer, credit card, debit card, or other non-cash payment methods.

(d) For purposes of the amounts subject to this Section 2, the rounded cash amount accepted pursuant to this Resolution shall be deemed to be credited as the full billed amount.

Section 3. Prohibition on Rounding Up.

Under no circumstances shall county staff round up the amount due. Any rounding adjustment shall operate solely in favor of the payor in accordance with the procedures set forth in this Resolution.

Section 4. Exception for Property Tax and Certain Related Collections.

This Resolution shall not apply to the collection of:

- Ad valorem property taxes;
- Registered motor vehicle taxes;
- Special assessments collected as property taxes;
- Any related interest, penalties, advertising costs, or collection remedies imposed pursuant to Chapter 105 of the North Carolina General Statutes; or
- Any other tax required collection of the exact amount due by applicable law.

All such obligations shall be collected in the exact amount due as required by applicable law.

Section 5. Administrative Procedures.

Pursuant to **G.S. 159-25**, the Finance Officer is hereby authorized to establish written internal procedures necessary to implement this Resolution, including documentation requirements, point-of-sale configuration adjustments, daily reconciliation standards, and audit tracking measures consistent with generally accepted accounting principles and the Local Government Budget and Fiscal Control Act.

Rounding procedures will consist of the following for cash payments, when rounding is in effect for cash payments as set forth in Section 2 of this Resolution:

- If the payor presents the exact amount owed in cash, including pennies, departments will accept the payment.
- If the payor does not have the exact amount in cash, the department will offer alternative payment methods such as check, debit or credit card, or ACH draft when applicable to current department's payment methods.

- If the payor still prefers to pay in cash after being offered these alternatives, the unit will apply the unit's rounding procedure to determine the amount of cash to be collected as outlined in Section 2 of this Resolution.
- The payor's account will always be credited with the exact amount owed, regardless of any rounding that occurs in the cash exchange and departments will report any rounding down of cash collections as shortages on their daily revenue reporting.

Section 6. Effective Date.

This Resolution shall become effective upon adoption.

Adopted this 20th day of April , **2026**.

Chair, Board of Commissioners

Brian W Helms

ATTEST:

Clerk to the Board

Lynn G. West

Union County, North Carolina