

When Mike Matthews was elected Tax Collector, nobody saw that coming. I did not see that coming. You commissioners did not see that coming.

Sensing a possible interruption in your revenue stream, you attempted in every way possible to block his taking office.

At the November 17th commission meeting, you arbitrarily and capriciously raised the tax collector bond from \$100K to \$410K, to match the Finance Director. No one knows, by the way, why it was necessary to raise Julie Davis' bond from \$50K to \$410K and when that was approved.

At the December 1st commissioner organizational meeting, you wrongly prevented Mike Matthews from taking his oath of office.

§105-373 says "the governing body may deliver the tax receipts, tax records, and tax sale certificates to a successor collector immediately upon the occurrence of the vacancy, or it may make whatever temporary arrangements for the collection of taxes as may be expedient, but in no event shall any person be permitted to collect taxes until he has given bond satisfactory to the governing body." -- In other words a Tax Collector can receive tax receipts, tax records, and tax sale certificates immediately upon taking office but cannot collect taxes until bond is secured. The office can be filled without presenting a bond.

One of the tax collectors first duties upon taking office is to secure the bond.

Further, you wrongly appointed David Francis as Interim Tax Collector at that meeting.

§ 153A-76. **Board of commissioners to organize county government.**

(3) The board may not discontinue or assign elsewhere a function or duty assigned by law to a particular office, position, department, board, commission, or agency.

You cannot appoint a person to an elected office (other than the Sheriff). It is your responsibility to tell Haywood County Taxpayers why you wrongly prevented Mike Matthews from taking his oath, and appointing David Francis as Interim Tax Collector. Who did you get your advice to base these actions? Simple - Leon Killian, Kirk Kirkpatrick and Ira Dove, all lawyers.

I still have yet to see the \$410K bond Francis would have had to present to you.

David Francis was supposed to deliver a Settlement of End of Term at the December 1st meeting. That never happened. We did not have a tax collector, per § 153A-76 until December 8th, when Mike Matthews was sworn in, therefore, no taxes could have been collected during that period.

A new Settlement of End of Term must be created for December 8th also, if the tax office received any tax payments.

I have made a Request for Pubic Information to inspect both of these Settlements of End of Term, and have been denied by Ira Dove, County Manager and lawyer. I want both of those Settlements of End of Terms. Not simply the one you are set to approve at this meeting.

[**Editors Note:** Swanger abruptly called time at 3:00.0000000000 minutes]

Monroe A. Miller Jr.
Haywood County Taxpayer