

**RESOLUTION APPROVING
THE TAX COLLECTOR'S ANNUAL SETTLEMENT
FOR FISCAL YEAR 2024-2025 AND PRIOR YEARS**

WHEREAS, pursuant to the provisions of N.C.G.S. 105-373, the Tax Collector has made his report of settlement to the Durham County Board of Commissioners for fiscal year 2024-2025 and prior years after July 1 and before he is charged with taxes for the current fiscal year, 2025-2026.

WHEREAS, based upon the written and oral report of settlement of the Tax Collector, the Durham County Board of commissioners has made sufficient inquiry in order to reach a determination that the collection work of the Tax Collector has been performed satisfactorily and that the Tax Collector has done everything that he could have done to reach whatever property may have been available.

WHEREAS, as required by the N.C.G.S. 105-373, before being charged with taxes for the current fiscal year, the Tax Collector has presented to the Board of Commissioners a list of persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person and a list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid, along with a statement under oath that he has made diligent efforts to collect the taxes due from the persons listed out of their personal property and by other means available to him for collection, and he has reported such other information concerning taxpayers as may be of interest to or required by the Board of Commissioners, including a report of his efforts to make collection outside the taxing unit under the provisions of N.C.G.S. 105-364;

WHEREAS, the settlement of Tax Collector, including the settlement for the taxes for prior years, which are attached hereto, together this action with this action of the Board of Commissioners, shall be entered in full upon the minutes of the said Board;

WHEREAS approval of this settlement does not relieve the Tax Collector or his bondsmen of liability for any shortage actually existing at the time of the settlement and thereafter discovered, nor does it relieve the collector of any criminal liability;

NOW THEREFORE, BE FURTHER RESOLVED by the Durham County Board of Commissioners that the annual settlement of the Tax Collector for fiscal year 2024-2025 and prior years is hereby accepted as presented by the Tax Collector.

BE IT FURTHER RESOLVED by the Board of Commissioners of Durham County that the following documents attached hereto and incorporated herein are received and approved, consisting of 6 pages and further described as follows:

- 1) Settlement of 2024 Tax Accounts as of June 30, 2025, including the following that the Tax Collector shall be charged with; the total amount of all taxes in his hands for the

year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries; all penalties interest, and costs collected by him in connection with taxes for the current year; and all other sums collected by him. The Tax Collector shall be credited with all sums deposited by him; releases duly allowed by the governing body; the principal amount of taxes constituting liens on real property, personal property, and registered motor vehicles; and commissions (if any) lawfully payable to the tax collector as compensation.

- 2) Settlement of prior years (2014 through 2023) Tax Accounts and 2024 Tax Accounts as of June 30, 2025, for Durham County and its municipalities, and annual statement of collections for July 1, 2024, through June 30, 2025, of nontax revenues.
- 3) Settlement of Lebanon Fire Protection District, Redwood Fire Protection District, New Hope Fire Protection District, Eno Fire Protection District, Bahama Fire Protection District, Durham County Fire & Service District and Research Triangle District for 2024 and applicable prior years.
- 4) The minimal bill report that provides the number of bills and amount of taxes waived in accordance with a resolution approved by the governing board on August 10, 1998. NCGS 105- 321(f) states, in part, that the governing body of a taxing unit may direct its tax assessor and tax collector not to collect minimal taxes where the total principal amount does not exceed four dollars.
- 5) Report of accounts receivable information for 2024 taxes at the beginning of 2025 fiscal year.

BE IT FURTHER RESOLVED that the list of 2024 unpaid real property taxes and the list of persons not owning real property whose 2024 personal property taxes remain unpaid are hereby acknowledged as received; the attached collection reports of 2015 through 2024, as of June 30, 2025, are acknowledged as received; the report of minimal taxes is acknowledged as received; and the report concerning efforts made to locate personal property in other taxing units belonging to delinquent taxpayers, and the efforts made under the provisions of N.C.G.S. 105-364 to collect taxes is acknowledged as received.

ADOPTED this the 25th day of August 2025.