

**RESOLUTION APPROVING
THE TAX COLLECTOR'S ANNUAL SETTLEMENT
FOR FISCAL YEAR 2018-2019 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 2018-2019 and prior years after July 1 and before he is charged with taxes for the current fiscal year, 2019-2020;

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 2018-2019 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 approved, consisting of 10 pages and further described as follows:

- 1) Settlement of 2018 Tax Accounts as of June 30, 2019, 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 (2008 through 2017) Tax Accounts and 2018 Tax Accounts as of June 30, 2019, for Durham County and its municipalities, and annual statement of collections for July 1, 2018, through June 30, 2019, of nontax revenues.
- 3) Settlement of Bethesda Fire Protection District, Lebanon Fire Protection District, Parkwood Fire Protection District, Redwood Fire Protection District, New Hope Fire Protection District, Eno Fire Protection District, Bahama Fire Protection District, Butner Safety District, Durham County Fire & Service District and Research Triangle District for 2018 and applicable prior years.

BE IT FURTHER RESOLVED that the list of 2018 unpaid real property taxes and the list of persons not owning real property whose 2018 personal property taxes remain unpaid are hereby acknowledged as received; the attached collection reports of 2007 thorough 2018, as of June 30, 2019, 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 26th day of August 2019.