



Legislation Details (With Text)

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Type:	Action Item	Status:		Consent Agenda	
File created:	7/12/2018	In control:		Board of County Commissioners	
On agenda:	8/27/2018	Final action:			
Title:	Settlement of 2017 Property Taxes and the Charge of 2018 Property Taxes to the Tax Collector				
Sponsors:					
Indexes:					
Code sections:					
Attachments:	1. 2017 Annual Tax Settlement.pdf.pdf, 2. Collections-2017 Charge of Taxes.pdf, 3. RESOLUTION APPROVING_2017-2018 (1).pdf				

Date	Ver.	Action By	Action	Result
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Item:

Settlement of 2017 Property Taxes and the Charge of 2018 Property Taxes to the Tax Collector

Date Of BOCC Meeting: August 27, 2018

Request For Board Action:

The Board is requested to approve the 2017 Tax Settlement and Charge the Tax Collector with the 2018 taxes.

As required by General Statutes (G.S.) 105-373, the Tax Administrator is herewith submitting the settlement report of 2017 property taxes.

G.S. 105-373 (h) further authorizes the Board of County Commissioners to relieve the Tax Collector of the charges of taxes on classified motor vehicles that are one year or more past due.

Additionally, the General Statutes bar use of any remedies for collection enforcement that is not instituted within 10 years of said taxes becoming due.

Furthermore, pursuant to G.S. 105-321 (b), the Board of County Commissioners charges the Tax Collector with the 2018 Property Tax Receipts.

The Tax Administrator requests authorization to relieve charges of taxes that are beyond the statute of limitations of 10 years and those vehicles that are more than two (2) years past due. This request is consistent with last year's settlement, which was authorized by the Board.

Alignment With Strategic Plan: This item aligns with Goal 5: Accountable, Efficient and Visionary Government. Compliance with North Carolina General Statutes ensures we are accountable to our citizens. The actions of the tax department impact all strategic goals due to the revenues needed.

Resource Persons: Kimberly Simpson, Tax Administrator

County Manager's Recommendation: The County Manager recommends that the Board receive and approve

the 2017 Property Tax Settlement Report; Charge the Tax Collector with 2018 Property Taxes and Authorize the relieving of taxes that are more than ten (10) years past due and motor vehicles taxes that are more than two (2) years past due.

County Manager: _____