



## Legislation Text

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**File #:** 19-0400, **Version:** 1

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**Item:**

**Settlement of 2018 Property Taxes and Charge of 2019 Property Taxes to the Tax Collector**

**Date of BOCC Meeting:** August 26, 2019

**Request for Board Action:**

The Board is requested approve the 2018 Tax Settlement and Charge the Tax Collector with the 2019 taxes.

As required by G.S. 105-373, the Tax Administrator is herewith submitting the settlement report of 2018 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 2019 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:** Goal 5, Accountable, Efficient, Visionary Government. To ensure the county complies 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:** T. Dwane Brinson, Tax Administrator

**County Manager's Recommendation:** The County Manager recommends that the Board receive and approve the 2018 Property Tax Settlement Report. Charge the Tax Collector with 2019 Property Taxes. Authorizes the relieving of taxes that are more than 10 years past due and motor vehicles taxes that are more than 2 years past due.

County Manager: \_\_\_\_\_