

**Mecklenburg Board of Commissioners
Action Item
January 21, 2026**

Subject: **Ad Valorem Tax Advertisement**

ACTION: **Order the advertisement of delinquent 2025 real estate and personal property taxes.**

Staff Contact: **Julissa Fernandez, Interim Tax Collector**

Presentation: **Yes No X**

BACKGROUND/JUSTIFICATION: The advertisement is a notification to taxpayers of outstanding tax balances due. As of December 22, 2025, \$545,898,438.30 of the \$1,418,538,827.40 net levy remains unpaid. In accordance with NCGS 105-369(a), the governing board must order the Tax Collector to advertise the tax liens.

PROCUREMENT BACKGROUND: The Tax Collector will contract with the Charlotte Observer to publish the advertisement on April 12, 2026. This newspaper meets the statutory requirements for publishing the delinquent taxpayer list. The cost of the advertisement is divided among, and charged to, the taxpayers with delinquent tax bills included in the advertisement. The charge is \$4.40 per bill.

POLICY IMPACT: N/A

FISCAL IMPACT: None

ATTACHMENT(S): None