

**Mecklenburg Board of Commissioners
Action Item**

August 6, 2025

Subject: Order of Collection – 2025 Ad Valorem Taxes

ACTION: Authorize the Tax Collector to collect 2025 ad valorem taxes.

Staff Contact: Julissa Fernández, Interim Tax Collector

BACKGROUND/JUSTIFICATION: Requirement of North Carolina General Statute (NCGS) 105-321(b) which states: “Before delivering the tax receipts to the tax collector in any year, the board of county commissioners or municipal governing body shall adopt and enter in its minutes an order directing the tax collector to collect the taxes charged in the tax records and receipts. A copy of this order shall be delivered to the tax collector at the time the tax receipts are delivered to him, but the failure to do so, shall not affect the tax collector’s rights and duties to employ the means of collecting taxes provided by this subchapter. The order of collection shall have the force and effect of a judgment and execution against the taxpayers’ real and personal property.”

PROCUREMENT BACKGROUND: N/A

POLICY IMPACT: N/A

FISCAL IMPACT: Fiscal year 2025 - 2025 levy (Tax Year 2025) for which the amount has not yet been finalized.

| | Current Fiscal Year Impact | % Funding | Next Fiscal Year Impact | % Funding | New Positions FT PT |
|---|----------------------------------|--------------|-------------------------------|--------------|------------------------|
| Federal State Other County Capital Project TOTAL | \$ | | \$ | | |

MUST BE COMPLETED IF FUNDING IS INVOLVED.

ATTACHMENTS:

Order of Collection