

**MECKLENBURG COUNTY
BOARD OF COMMISSIONERS**

**RESOLUTION AUTHORIZING COUNTY MANAGER TO ENTER
BIDS AT COUNTY TAX FORECLOSURE SALES**

WHEREAS, The Board of County Commissioners has approved a Comprehensive Foreclosure Strategy Program for the Tax Collector that includes a foreclosure acquisition component that will allow the County to become a bidder on delinquent properties in order to equitably enforce the collection of delinquent taxes and to remove aging bills from the tax scrolls by breaking the cycle of delinquency; and

WHEREAS, the BOCC has appropriated money for use by the Tax Collector to enter bids at tax foreclosure sales; and

WHEREAS, N.C.G.S 105-376 authorizes “taxing units” which term includes counties, to bid at tax foreclosure sales of the nature being conducted under the statutory procedures used by attorneys conducting such sales for Mecklenburg County, and that said authorization includes the power to assign bids under certain circumstances; and

WHEREAS, a common procedure in North Carolina used by taxing units is to authorize a county employee to enter bids on behalf of the county in such tax foreclosure sales; **now, therefore, be it**

RESOLVED by the Board of County Commissioners that the County Manager, or his or her designees, are authorized to enter and, where applicable, assign bids at Mecklenburg County tax foreclosure sales provided that the total amount of bids entered at any one time does not exceed the amount of unappropriated funds which have been designated by the Board of County Commissioners for the purchase of properties by the County in such sales. The County Manager shall exercise his or her authority to designate individuals who are authorized to enter and assign bids at tax foreclosure sales only by a written memorandum of delegation filed with the Clerk to the Board, the County Attorney, and the Director of Finance.

Adopted the ____ day of _____, 2018

Approved as to form:

County Attorney

Janice S. Paige, Clerk to the Board