



Legislation Details (With Text)

**File #:** 24-0005      **Version:** 1      **Name:** Ad Valorem Tax Advertisement  
**Type:** Consent      **Status:** Consent  
**File created:** 12/19/2023      **In control:** Tax Collector  
**On agenda:** 1/17/2024      **Final action:**  
**Title:** Ad Valorem Tax Advertisement  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:**

Date	Ver.	Action By	Action	Result
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**Title**  
**Ad Valorem Tax Advertisement**

**Action**  
**ACTION:**  
**Order the advertisement of delinquent 2023 real estate and personal property taxes.**

**Staff Contact:** Neal L. Dixon, Tax Collector

**Presentation:** No

**BACKGROUND/JUSTIFICATION:**  
 The advertisement is a notification to taxpayers of outstanding tax balances due. As of December 13, 2023, \$642,428,725.06 of the \$1,301,076,579.16 net levy remained 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 7, 2024. The newspaper meets the statutory requirements for publishing the delinquent taxpayer list. The cost of the advertisement is divided among, and charged to, the bills included in the advertisement. The charge is \$3.45 per bill.

**POLICY IMPACT:**

N/A

**FISCAL IMPACT:**

N/A