



Legislation Details (With Text)

**File #:** 19-5579      **Version:** 2      **Name:** Order of Collection - 2019 Ad Valorem Taxes  
**Type:** Consent      **Status:** Consent  
**File created:** 7/19/2019      **In control:** Budget Public Policy  
**On agenda:** 8/7/2019      **Final action:**  
**Title:** Order of Collection - 2019 Ad Valorem Taxes  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Mecklenburg OOC 2019.pdf

Date	Ver.	Action By	Action	Result
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**Title:**  
**Order of Collection - 2019 Ad Valorem Taxes**

**Summary**

**ACTION:**

**Authorize the Tax Collector to collect 2019 ad valorem taxes**

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

**Presentation:**      No

**BACKGROUND/JUSTIFICATION:**

**Requirement of North Carolina General Statute (NCGS) 105-321(b)**

**NCGS 105-321(b) 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 into 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 judgement and execution against the taxpayers' real and personal property."**

**PROCUREMENT BACKGROUND:**

**N/A**

**POLICY IMPACT:**

N/A

**FISCAL IMPACT:**

**Fiscal year 2019 - 2020 levy for which the amount has not yet been finalized**