



## Legislation Details (With Text)

**File #:** 18-5109      **Version:** 1      **Name:** Ad Valorem Tax Advertisement  
**Type:** Consent      **Status:** Consent  
**File created:** 12/27/2018      **In control:** Tax Collector  
**On agenda:** 1/15/2019      **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**

### Summary

#### ACTION:

Order the advertisement of delinquent 2018 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 27, 2018, \$385,670,468.71 of the \$987,274,525.03 net levy remains unpaid. In accordance with NCGS 105-369(a), the governing board must order the Tax Collector to advertise the tax liens. The Tax Collector is ordered not to advertise tax bills included in approved payment arrangements as governed by Senate Bill 159 ratified by the General Assembly and Governor of North Carolina.

#### PROCUREMENT BACKGROUND:

The Tax Collector will contract with the Charlotte Observer to publish the advertisement on April 7, 2019. This newspaper meets the statutory requirements for publishing the delinquent taxpayer list. The cost of the advertisement is divided among, and charged to, the tax bills included in the advertisement. The charge per bill is \$3.45.

#### POLICY IMPACT:

**N/A**

**FISCAL IMPACT:**

**N/A**