



## Legislation Text

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File #: 18-4438, Version: 1

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**Title:**  
**Ad Valorem Tax Advertisement**

**Summary**

**ACTION:**

**Order the advertisement of delinquent 2017 real estate and personal property taxes**

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

**Presentation:**      No

**BACKGROUND/JUSTIFICATION:**

The advertisement is a notification to taxpayers with delinquent balances due. As of December 29, 2017, \$343,634,504.68 of the \$955,516,177.32 levy remained 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 in bankruptcy proceedings or 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 a date within the statutory time period. 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.

**POLICY IMPACT:**

N/A

**FISCAL IMPACT:**

N/A