



Legislation Text

File #: 18-4864, Version: 1

Title:
Order of Collection - 2018 Ad Valorem Taxes

Summary

ACTION:

Authorize the Tax Collector to collect 2018 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 commissioners or municipal governing body shall adopt and enter in 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 judgment and execution against the taxpayers' real and personal property."

PROCUREMENT BACKGROUND:

N/A

POLICY IMPACT:

N/A

FISCAL IMPACT:

Fiscal Year 2018 - 2019 levy for which the amount has not yet been finalized