



# Chatham County, NC

## Legislation Text

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**File #:** 17-2321, **Version:** 1

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Vote on a request to approve Tax Department - Tax Write-Off

Action Requested: Approval of tax write-off for the Tax Department.

Introduction & Background: Since July 1, 1972, all taxing units in the State have been under the time limitations of G.S. 105-378, which sets up a continuing ten-year statute of limitations against the enforcement of any remedy for the collection of property taxes or the foreclosure of property tax liens. The ten years are measured from the September 1 due date. The tax bills were barred from collection procedures on September 1, 2017.

Discussion & Analysis: As of September 1, 2017, our accounts receivable balance through the tax year 2007 is \$306,947.31. The total includes taxes for real estate and personal property (includes solid waste disposal and availability fees, late list penalties, advertisement fees, and interest) and registered motor vehicles. The NC General Statutes will not allow us to use forced collection measures after August 31, 2017 to collect these taxes. We have attempted to use enforcement remedies to collect all past due taxes, but have been unable to collect these remaining taxes. The taxes that have been turned over to our attorney for foreclosure will remain on the accounts receivable and will not be written off.

Budgetary Impact: N/A

Recommendation: Approve tax write-off for the Tax Department.