



# Chatham County, NC

## Legislation Text

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**File #:** 17-2309, **Version:** 1

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Vote on a request to approve Annual Settlement and Order of Collection

Action Requested: Vote on a request to approve Annual Settlement and Order of Collection.

Introduction & Background: After July 1 and before being charged with taxes for the current fiscal year, the Tax Collector shall make full settlement with the governing body of the taxing unit for all taxes in the Tax Collector's hands for the collection of the preceding fiscal year. According to G.S. 105-321, each year the Board of Commissioners shall adopt and enter into the minutes, an order directing the Tax Collector to collect the taxes charged in the tax records and receipts. The Order of Collection shall have the force and effect of a judgment and execution against the taxpayers real and personal property, and shall be drawn in form as provided.

Discussion & Analysis: Attached is a copy of the Tax Collector's annual settlement for all taxes collected for the fiscal year 2016-2017. Shown on the report are columns for All Taxes Charged. The report includes taxes for Chatham County and all special districts and all cities. Reports for each city are also provided. Attached is an Order of Collection to be issued to the Tax Collector by the Board of Commissioners. The law requires that this action be taken to authorize the Tax Collector to collect the taxes. Failure to approve the Order of Collection could result in having to void any forced action taken by the Tax Collector to collect delinquent taxes. The Order of Collection shall be a full and sufficient authority to direct, require, and enable the Tax Collector to levy on and sell any real or personal property, in accordance with the law.

Budgetary Impact: None.

Recommendation: Approve Annual Settlement and Order of Collection.