



# Chatham County, NC

## Legislation Text

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**File #:** 24-5119, **Version:** 1

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Vote to approve the 2023 Tax Lien Advertisement

Action Requested: Approve the 2023 tax lien advertisement.

**Introduction & Background:** Each year the Tax Collector is required to provide to the County Board of Commissioners a total of unpaid taxes, which are liens against real estate, and the governing body shall thereupon order the Tax Collector to advertise such tax liens. As of February 5, 2024, there are 6,865 taxpayers with unpaid tax liens. The total amount of liens against real estate is \$5,074,560.12. The Tax Collector shall advertise county liens by publishing each lien at least once in a newspaper having general circulation within the county. NCGS 105-369 explains the requirements for the lien advertisement.

**Discussion & Analysis:** The governing body must direct the Tax Collector to advertise the unpaid tax liens in a newspaper having general circulation within the county. Notice must be mailed to the owners at least 30 days before the date the advertisement is to be published. Advertisement of tax liens shall be made during the period from March 1 through June 30. The notices will be processed and mailed to all taxpayers who owe delinquent taxes for 2023. Those notices will result in significant reduction in the number of unpaid tax liens. The cost of the advertisement is assessed to each parcel and is added to each unpaid tax bill. Once the cost of the advertisement has been provided, the Tax Collector shall determine the amount to add to each parcel of real property having unpaid taxes.

**Budgetary Impact:** None

**Recommendation:** Motion to approve the 2023 tax lien advertisement for one week that will coincide with the 30-day notification requirement in the Chatham News/Record.