



Chatham County, NC

Legislation Details (With Text)

File #: 19-3237 **Version:** 1

Type: Agenda Item **Status:** Passed

File created: 9/3/2019 **In control:** Tax Office Assessor

On agenda: 9/16/2019 **Final action:** 9/16/2019

Title: Vote on a request to approve Tax Department - Write-off of Outstanding Real and Personal Property Taxes

Sponsors:

Indexes:

Code sections:

Attachments: 1. 2019 Write off

Date	Ver.	Action By	Action	Result
9/16/2019	1	Board of Commissioners	approved	Pass

Vote on a request to approve Tax Department - Write-off of Outstanding Real and Personal Property Taxes

Action Requested: Vote on a request to approve write-off of outstanding real and personal property taxes.

Introduction & Background: The Tax Collections office uses all resources available and due diligence in trying to collect all outstanding taxes that are afforded by the state of North Carolina. However, the ten-year statute of limitations prevents the Tax Collector from using remedies to collect taxes that are more than ten years past due. NCGS 105-378a "USE OF REMEDIES BARRED" states that no county or municipality may maintain an action or procedure to enforce any remedy provided by law for the collection of taxes or enforcement of any tax liens unless the action or procedure is instituted within ten years from the date the taxes became due.

Discussion & Analysis: The yearly totals listed below should be charged off in September 2019 when the 2019 taxes became due.

2007 \$135.70

2009 \$84,162.62

The totals include taxes for real estate and personal property (includes solid waste disposal and availability fees, late list penalties and advertisement fees, and interest) and registered motor vehicles. The NC General Statutes will not allow us to use forced collection measures after September 1, 2019 to collect these taxes. We have attempted to use enforcement remedies to collect all past due taxes, but have been unable to collect the remaining taxes. Any taxes that have been turned over to our attorney for foreclosure will remain as accounts receivables and will not be written off. A detailed list of those accounts is available in the Tax Administrator's office.

How does this relate to the Comprehensive Plan: N/A

Budgetary Impact: N/A

Recommendation: Motion to approve write-off of all outstanding real and personal property taxes as of September 1, 2009 for Chatham County and all municipal jurisdictions for which the county collects.