



# Chatham County, NC

## Legislation Text

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**File #:** 17-2242, **Version:** 1

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Vote on a request to approve Tax Department - Charging Off Tax Bills

Action Requested: Vote on a request to approve charging off tax bills

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 below listed tax bills were barred from collection procedures on September 1, 2016.

Discussion & Analysis: The yearly totals listed below should have been charged off in September 2016 when the 2016 taxes became due.

1999	766.04
2000	889.51
2001	2,562.34
2002	5,086.63
2003	6,326.70
2004	51,792.17
2005	46,708.42
2006	49,951.35

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 August 31, 2016 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 charged off. A detailed list of those accounts is available in the Tax Administrator's office.

Budgetary Impact: N/A

Recommendation: Approve charging off tax bills