



Chatham County, NC

Legislation Text

File #: 18-2716, **Version:** 1

Vote on a request to approve Order of Collection for 2018 property taxes.

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

Introduction & Background: 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 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 Order of Collection.