

FORSYTH COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: FEBRUARY 11, 2013 AGENDA ITEM NUMBER: 10

SUBJECT: RESOLUTION ACKNOWLEDGING RECEIPT OF THE TAX COLLECTOR'S REPORT OF THE TOTAL AMOUNT OF UNPAID 2012 TAXES THAT ARE LIENS ON REAL PROPERTY AND ORDERING THE TAX COLLECTOR TO ADVERTISE SUCH LIENS (TAX OFFICE)

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

N.C.G.S. 105-369 requires that in February of each year, the Tax Collector report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. Upon receipt of the Tax Collector's report, the Board of County Commissioners must order the Tax Collector to advertise the tax liens. After providing the notice to record owners of each affected parcel in the manner required by law, with the Board's approval, the advertisement will occur during the week of March 11, 2013. These tax liens also represent taxes on personal property which have not been paid and are a lien on the real property. The list of unpaid taxes that are liens on real property is on file in the Office of the Clerk to the Board of County Commissioners.

ATTACHMENTS: YES NO

SIGNATURE: *J. Dudley Watts Jr.* DATE: February 6, 2013
COUNTY MANAGER

**RESOLUTION ACKNOWLEDGING RECEIPT OF THE TAX COLLECTOR'S
REPORT OF THE TOTAL AMOUNT OF UNPAID 2012 TAXES THAT
ARE LIENS ON REAL PROPERTY AND ORDERING THE
TAX COLLECTOR TO ADVERTISE SUCH LIENS
(TAX OFFICE)**

BE IT RESOLVED that the Board of Commissioners of Forsyth County, in accordance with the provisions of N.C.G.S. 105-369 and other applicable laws, hereby acknowledges receipt from the Tax Collector of a report of the total amount of unpaid 2012 taxes that are liens on real property, which report is incorporated herein by reference and is on file in the Office of the Clerk to the Board of County Commissioners.

BE IT FURTHER RESOLVED that the Forsyth County Board of Commissioners hereby orders the Tax Collector, after first providing notice to the record owners of each affected parcel of property in the manner required by law, to advertise unpaid 2012 taxes that are liens on real property in accordance with the provisions of N.C.G.S. 105-369 during the week of March 11, 2013, unless the taxes are paid prior to February 28, 2013. Joint advertisement of tax liens from all taxing units within Forsyth County is permitted pursuant to contractual agreement between the taxing units.

Adopted this the 11th day of February 2013.