

Commissioners Action Request

Board Meeting Date: January 20, 2009

Submitted By: Gary C. Roberts, Tax Director

Subject: Set date for advertising 2008 tax bills

Background: North Carolina law requires Tax Departments to advertise all delinquent real property tax liens in the local newspaper. This advertisement needs to occur between March 1st and June 30th. Letters are being mailed the second week in February to all citizens who have a delinquent balance notifying them of the date their property will be advertised. In addition, the letter states what will happen should the tax continue to go unpaid.

Discussion: The tax office requests Commissioners to set a date to advertise delinquent real property tax liens in a local news paper with general circulation. There will be approximately 5,500 properties advertised.

Pros: The County collects real estate property taxes sooner because citizens know the last day to pay before their property is advertised in the local paper. Advertisement helps in getting better addresses for citizens when mail is returned to the tax department undelivered. Family, friends and neighbors who see the advertisement will notify citizens we cannot find.

Cons: Citizens do not like having their name advertised as a delinquent taxpayer.

Fiscal Impact: County pays approximately \$22,000 to advertise the tax information, and is reimbursed as citizens pay their tax bills. The total advertising cost is split between all properties that are advertised. Last years' cost to each property advertised was \$5.50.

Staff Recommendation: Allow Tax Department to advertise the delinquent real property (tax liens) in a local news paper of general circulation on Sunday, March 29, 2009.