

# Commissioners Action Request

**Board Meeting Date:** January 5, 2016

**Submitted By:** Gary C. Roberts, Tax Director

**Subject:** Set date for advertising 2015 tax bills

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**Background:** North Carolina general statute 105-369 requires county Tax Departments to advertise all delinquent real property tax liens in the local newspaper. This advertisement needs to occur between March 1<sup>st</sup> and June 30<sup>th</sup>. Letters will be mailed the first 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 actions will happen should a citizen continue to have outstanding property taxes.

**Discussion:** The Tax Director requests Commissioners to set a date to advertise delinquent real property tax bills in a local news paper with general circulation. There will be approximately 5,000 real estate properties advertised.

**Pros:** The County collects real estate property taxes sooner because citizens know the last day to pay before their name and 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 assist in notifying citizens we are unable to find.

**Cons:** Some citizens do not like having their name advertised as a delinquent taxpayer.

**Fiscal Impact:** County pays approximately \$7,500.00 to advertise the tax lien information, and is reimbursed this cost as citizens pay their tax bills. The total advertising cost is split between all real estate properties, which are advertised. Last year's cost to each real estate property advertised was \$2.01.

**Request:** Allow the Tax Department to advertise the delinquent real estate property tax liens in a local news paper of general circulation for the week of Sunday, March 20, 2016.