

## Commissioners Action Request

**Board Meeting Date:** January 18, 2011

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

**Subject:** Set date for advertising 2010 tax bills

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**Background:** North Carolina General Statutes §105-369 requires Tax Departments to advertise all delinquent real property tax liens in one or more newspapers having general circulation in the taxing unit. This advertisement needs to occur between March 1<sup>st</sup> and June 30<sup>th</sup>. Letters will also 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 steps the tax office will take to collect these delinquent taxes should the tax continue to go unpaid.

**Discussion:** The tax director requests the Commissioners to set a date to advertise delinquent real property tax bills in a local newspaper with general circulation. The total unpaid taxes are currently approximately \$13M and these liens comprise around 22,000 tax bills. It is expected that about 6,200 properties will have to be 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 to get better addresses for citizens when mail is returned to the tax department undelivered. Family, friends, and neighbors who see the advertisement also assist in notifying citizens we are unable to find.

**Cons:** Some citizens do not like having their name advertised as a delinquent taxpayer. However, this is a statutory requirement.

**Fiscal Impact:** County pays approximately \$15,000 to advertise the tax information, and is reimbursed this cost as citizens pay their tax bills. The total advertising cost is split between all properties that are advertised. Last year's cost to each property advertised was \$3.00.

**Request:** Allow Tax Department to advertise the delinquent real property (tax liens) in a local newspaper having general circulation in the County on Sunday, March 20, 2011.