

Commissioners Action Request

Board Meeting Date: February 4, 2014

Submitted By: Gary C. Roberts, Tax Director

Subject: Set date for advertising 2013 tax bills

Background: North Carolina general statute 105-369 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 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 will happen should the tax continue to go unpaid.

Discussion: The tax director requests Commissioners to set a date to advertise delinquent real property tax bill in a local news paper with general circulation. There will be approximately 5,000 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 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 \$1.80.

Request: Allow Tax Department to advertise the delinquent real property (tax liens) in a local news paper of general circulation for Sunday, March 23, 2014.