



## **Buncombe County Board of Commissioners**

### **Request for Board Action**

**Meeting Date: 2/7/2023**

#### **Consent Agenda**

**Department: Tax Collections**

**Presenter(s): Jennifer Pike**

**Contact(s): Jennifer Pike**

**Subject: Resolution Ordering the Advertising of Delinquent Real Estate Property Tax Liens**

#### **Brief Summary:**

Pursuant to N. C. General Statute 105-369(a) the first Monday in February of each year, the tax collector must report the total amount of unpaid taxes for the current fiscal year that are liens on real property to the governing body. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens. Advertisement of current year delinquent real property tax liens is a required step in the collection process and is not an indicator real property has begun or will go through foreclosure proceedings due to delinquent property tax. Currently planning for the advertisement to run in May.

**[View Delinquent Current Year Property Tax Liens Document.](#)**

**Recommended Motion & Requested Action:** Adoption of resolution

**County Manager's comments and Recommendation:** Recommends Approval