

RESOLUTION #

RESOLUTION DIRECTING THE TAX DIRECTOR TO ADVERTISE THE TAX LIENS

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WHEREAS, in accordance with NCGS §105-369, Advertisement of tax liens on real property for failure to pay taxes, the Buncombe County Tax Director has submitted a report to this Board indicating the total amount of unpaid taxes for the current fiscal year that are liens on real property; and

WHEREAS, the statute further requires that notice of the tax lien be sent to the owner's last known address by first-class mail at least 30 days before the date the advertisement is to be published, advertisement of the tax lien during the period March 1 through June 30 by posting a notice of the liens at the county courthouse and by publishing each lien at least one time in one or more newspapers having general circulation in the taxing unit; and each parcel of real property advertised pursuant to this section shall be assessed an advertising fee to cover the actual cost of the advertisement; and

WHEREAS, the Buncombe County Tax Director proposes to mail the required notice by letters in the first week of February and to advertise each tax lien as required on Sunday, March 20, 2011.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for the County of Buncombe as follows:

1. That the Buncombe County Tax Director is hereby directed to advertise the tax liens pursuant to NCGS §105-369.
2. That this resolution shall be effective upon its adoption.

This the 18<sup>th</sup> day of January, 2011.

ATTEST

BOARD OF COMMISSIONERS FOR THE  
COUNTY OF BUNCOMBE

\_\_\_\_\_  
Kathy Hughes, Clerk

By: \_\_\_\_\_  
David Gantt, Chairman

APPROVED AS TO FORM

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Michael C. Frue, County Attorney