

REQUEST FOR BOARD ACTION

HENDERSON COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: 7 February 2022

SUBJECT: Tax Collector's Report
Order Advertising Taxes

PRESENTER: Darlene Burgess
Charles Russell Burrell

ATTACHMENT(S): Proposed Order allowing advertisement of liens

SUMMARY OF REQUEST:

The February 2022 Tax Collector's report (required by N.C. Gen. Stat. §105-369(a)) is presented for the Board's information. Among the data presented is the amount of delinquencies for the 2021 tax year.

N.C. Gen. Stat. §105-369(a) requires the Board to order each February the publication of the tax lien notification to delinquent taxpayers for previous tax year.

In February of each year, the tax collector must report to the governing body the total amount of unpaid taxes for the current fiscal year that are liens on real property. A county tax collector's report is due the first Monday in February, and a municipal tax collector's report is due the second Monday in February. Upon receipt of the report, the governing body must order the tax collector to advertise the tax liens.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Adoption of the Order advertising tax liens.

If the Board is so inclined, the following motion is suggested:

I move that the Board enter the proposed Order directing the Tax Collector to advertise the delinquent real property tax liens for 2021. I further direct the Tax Collector to publish such advertisement pursuant to the General Statutes.

STATE OF NORTH CAROLINA
COUNTY OF HENDERSON COUNTY

BEFORE THE HENDERSON COUNTY
BOARD OF COMMISSIONERS

IN THE MATTER OF THE ADVERTISEMENT OF TAX LIENS

ORDER

Having received the report of the Henderson County Tax Collector dated February 7, 2022, which report indicates that there exist unpaid taxes for Tax Year 2021 of \$[***dollar amount to be supplied at Board meeting February 7***], it appears to the Board of Commissioners of Henderson County and the Board so finds that it is appropriate and necessary to advertise, pursuant to N.C. Gen. Stat. §105-369, the Tax Liens on Real Property for Failure to Pay Taxes.

WHEREFORE, IT IS ORDERED that the Henderson County Tax Collector proceed to advertise the tax liens pursuant to N.C. Gen. Stat. §105-369.

Unanimously adopted, this 7th day of February 2022.

HENDERSON COUNTY BOARD OF COMMISSIONERS

By: _____
WILLIAM LAPSLEY, Chairman

Attest:

DENISA LAUFFER, Secretary to the Board

