

FORSYTH COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: FEBRUARY 9, 2015

AGENDA ITEM NUMBER: 13

SUBJECT: RESOLUTION ACKNOWLEDGING RECEIPT OF THE TAX COLLECTOR'S REPORT OF THE TOTAL AMOUNT OF UNPAID 2014 TAXES THAT ARE LIENS ON REAL PROPERTY AND ORDERING THE TAX COLLECTOR TO ADVERTISE SUCH TAX LIENS (TAX OFFICE)

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval

SUMMARY OF INFORMATION:

N.C.G.S. 105-369 requires the Board of County Commissioners to order the Tax Collector to advertise tax liens upon the Board receiving a report of the total amount of unpaid taxes for the current fiscal year that are liens on real property. With the Board's approval, the advertising will occur during the week of April 13, 2015. These tax liens also represent taxes on personal property which have not been paid and are a lien on the real property. The Tax Collector's report is on file in the Office of the Clerk to the Board of County Commissioners.

ATTACHMENTS: - YES NO

SIGNATURE: *J. Lindsey Carter, Jr.*
COUNTY MANAGER

DATE: February 5, 2015

**RESOLUTION ACKNOWLEDGING RECEIPT OF THE
TAX COLLECTOR'S REPORT OF THE TOTAL AMOUNT OF UNPAID 2014 TAXES
THAT ARE LIENS ON REAL PROPERTY AND ORDERING THE TAX
COLLECTOR TO ADVERTISE SUCH TAX LIENS
(TAX OFFICE)**

BE IT RESOLVED that the Forsyth County Board of Commissioners, in accordance with the provisions of N.C.G.S. 105-369 and other applicable laws, hereby acknowledges receipt of the Tax Collector's report of the total amount of unpaid 2014 taxes that are liens on real property, which report is on file in the Office of the Clerk to the Board of County Commissioners.

BE IT FURTHER RESOLVED that the Forsyth County Board of Commissioners hereby orders the Tax Collector, after first providing notice to the record owners of each affected parcel of property, to advertise unpaid 2014 taxes that are liens on real property in accordance with the provisions of N.C.G.S.105-369 by posting a notice of the liens at the County Courthouse and the city or town hall of each municipality in Forsyth County, and publishing each lien at least one time in one or more newspapers having general circulation in the County during the week of April 13, 2015. Joint advertisement of tax liens from all taxing units within Forsyth County is permitted pursuant to contractual agreements between the taxing units.

Adopted this the 9th day of February, 2015.