

# FORSYTH COUNTY

## BOARD OF COMMISSIONERS

MEETING DATE: FEBRUARY 24, 2014 AGENDA ITEM NUMBER: 12

**SUBJECT: RESOLUTION ACKNOWLEDGING RECEIPT OF REPORT OF THE TOTAL AMOUNT OF UNPAID 2013 TAXES THAT ARE LIENS ON REAL PROPERTY AND ORDERING THE TAX COLLECTOR TO ADVERTISE SUCH 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 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 March 31, 2014. These tax liens also represent taxes on personal property which have not been paid and are a lien on the real property. This list is on file in the Office of the Clerk to the Board of Commissioners.

ATTACHMENTS:  YES  NO

SIGNATURE: *J. Audrey Watts, CM* DATE: February 19, 2014  
COUNTY MANAGER

**RESOLUTION ACKNOWLEDGING RECEIPT OF REPORT OF THE TOTAL  
AMOUNT OF UNPAID 2013 TAXES THAT ARE LIENS ON REAL PROPERTY AND  
ORDERING THE TAX COLLECTOR TO ADVERTISE SUCH 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 from the Tax Collector of a report of the total amount of unpaid 2013 taxes that are liens on real property, which report is incorporated herein by reference and 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 2013 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 at 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 March 31, 2014. Joint advertisement of tax liens from all taxing units within Forsyth County is permitted pursuant to contractual agreement between the taxing units.

Adopted this the 24<sup>th</sup> day of February 2014.