

**FORSYTH COUNTY
BOARD OF COMMISSIONERS**

BRIEFING
DRAFT

MEETING DATE: FEBRUARY 28, 2019

AGENDA ITEM NUMBER: 14

SUBJECT: RESOLUTION ACKNOWLEDGING RECEIPT OF THE TAX COLLECTOR'S REPORT OF THE TOTAL AMOUNT OF UNPAID 2018 PROPERTY 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:

SUMMARY OF INFORMATION:

Upon the Board of County Commissioners receiving a report from the Tax Collector of the total amount of unpaid property taxes for the current fiscal year that are liens on real property, N.C.G.S. 105-369 requires the Board to order the Tax Collector to advertise such tax liens. With the Board's approval, the advertising will occur during the week of April 8, 2019. These tax liens also include 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: _____ DATE: _____
COUNTY MANAGER

**RESOLUTION ACKNOWLEDGING RECEIPT OF THE
TAX COLLECTOR'S REPORT OF THE TOTAL AMOUNT OF UNPAID 2018
PROPERTY 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 2018 property 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 2018 property 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 8, 2019. 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 28th day of February 2019.