

ORANGE COUNTY
BOARD OF COMMISSIONERS

ACTION AGENDA ITEM ABSTRACT
Meeting Date: February 17, 2009

Action Agenda
Item No. 4-e

SUBJECT: Advertisement of Tax Liens on Real Property

DEPARTMENT: Revenue

PUBLIC HEARING: (Y/N)

ATTACHMENT(S):

- 1) Order of the Board of County Commissioners in accordance with G.S. 105-369
- 2) Contents of the Advertisement: Advertisement Headers

INFORMATION CONTACT:

Jo Roberson, 245-2727

PURPOSE: To report the amount of unpaid taxes for the current year that are liens on real property as required by North Carolina General Statute 105-369 and to request March 18, 2009 be set by the Board as the date for the tax lien advertisement.

BACKGROUND: North Carolina General Statute 105-369 requires the Tax Collector to report to the governing board the total amount of unpaid taxes for the current year that are liens on real property. This large report is available in the Clerk to the Board of County Commissioners' office. Upon receipt of this report, the governing board must order and set a date for the lien advertisement. Tax liens may be advertised any time between March 1 and June 30. All properties that were sold during the year of 2008 will be advertised in the new owners' name.

There are two purposes of the tax lien advertisement. The first purpose is to call attention to delinquent taxpayers by publishing their names in the newspaper. Many taxpayers pay their taxes before the advertising date so that their names will not appear on the advertisement. The second purpose is the most important. The tax lien advertisement is an integral step in the in-rem foreclosure procedure.

North Carolina General Statute 105-369 (d) allows the Tax Collector to determine the actual cost of the advertisement and to set a per parcel rate to allow the County to recoup the cost of advertisement. The cost for advertisement was changed to \$3.75 per parcel ad for the advertisement of 2001 properties completed in March of 2002. This was the first time in 10 years there had been an increase. It has been determined that the cost of advertisement will not substantially increase for this year and therefore it is the recommendation of the Tax Collector that the same amount of \$3.75 be charged for the 2008 advertisement.

FINANCIAL IMPACT: There will be no financial impact to the County. Under North Carolina General Statute 105-369 (d) each parcel of real property advertised pursuant to this statute shall be assessed an advertising fee to cover the actual cost of the advertisement.

RECOMMENDATION(S): The Manager recommends the Board accept the report and set the lien sale advertisement date for March 18, 2009.

**ORDER OF THE BOARD OF COUNTY COMMISSIONERS
IN ACCORDANCE WITH G.S. 105-369**

State of North Carolina
County of Orange

To: Jo Roberson, Tax Collector of Orange County:

You are hereby authorized, empowered, and commanded to advertise tax liens on real property for failure to pay 2008 taxes. You shall advertise said liens 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. **Advertisement of the tax liens shall be made on Wednesday, March 18th, 2009.**

This order shall be a full and sufficient authority to direct, require, and enable you to advertise said tax liens in accordance with North Carolina General Statute 105-369.

Witness my hand and official seal, this

Valerie Foushee
Chair, Board of County Commissioners

Attest:

Donna Baker
Clerk to the Board of County Commissioners

(Advertisement to appear in *The Herald*)

**NOTICE OF ADVERTISEMENT OF TAX LIENS ON REAL PROPERTY
ORANGE COUNTY
TOWN OF CARRBORO
TOWN OF CHAPEL HILL
TOWN OF HILLSBOROUGH**

Under and by virtue of the authority vested in me by Section 105-369 of the North Carolina General Statutes and pursuant to an order of the Board of Commissioners of Orange County dated **February 17, 2009**, I am hereby advertising tax liens for the year 2008 upon the real estate described below. The amount advertised will be increased by interest and cost. The omission of interest and cost from the amount advertised will not constitute a waiver of the taxing unit's claim for these items. The real estate subject to the lien, the name of the taxpayer (owner as of January 6, 2009), and the amount of taxes due are set out below. If the taxes remain unpaid the lien will be foreclosed by the taxing unit and the property sold to satisfy the claim for the taxes. These collections procedures do not apply to taxpayers under a current U S Bankruptcy plan. When a parcel was subdivided after January 1, 2008 and the ownership of one or more of the resulting parcels was transferred, the amount of the tax lien on each parcel, as shown in this advertisement, is the amount of the lien on the original parcel. When a parcel was subdivided after January 1, 2008, and the ownership of one or more of the resulting parcels were transferred, the amount of the tax lien on each parcel, as shown in this advertisement, is the amount of the lien on the original parcel as it existed on January 1, 2008, and is subject to adjustment when the taxes are paid or the lien is foreclosed. **This list includes properties in CHAPEL HILL township and the towns of CARRBORO and CHAPEL HILL. Properties located in HILLSBOROUGH, BINGHAM, ENO, CHEEKS, LITTLE RIVER, and CEDAR GROVE townships, and the TOWN OF HILLSBOROUGH are advertised in *The News of Orange*.**

This the 18th day of March 2009.

Jo Roberson
Orange County Consolidated
City-County Tax Collector

(Advertisement to appear in *The News of Orange*)

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LIENS ON REAL PROPERTY
ORANGE COUNTY
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This the 18th day of March, 2009

Jo Roberson
Orange County Consolidated
City-County Tax Collector