Lincoln County Board of Commissioner's Agenda Item Cover Sheet

Board Meeting Date:	February 1, 2024	**Agenda Item Type:**	**Consent Agenda:**	X	**Public Hearing:**		**Regular Agenda:**	
Submitting Person:	Susan Sain	**Presentation Time *(est)*:**	5 minutes					
		Phone Number/Ext:	704-736-8540					
Presenter at Meeting:		**Email:**	ssain@lincolncountync.gov					
		Phone Number/Ext:						
Submitting Department:	Lincoln County Tax Department	**Email:**						
		Department Head Approval:	Susan Sain					

Description of Agenda Item:

Statement of delinquent 2023 taxes which are a lien on real estate property.

Background & Basis of Recommendations:

Per NCGS 105-369(a)

Action/Recommendations:

Permission to advertise delinquent taxes.

Time Sensitivity (none or explain):	February 2024
Budget Impact (if applicable):	
List of Attachments (if any):	Report showing delinquent tax lien.

A RESOLUTION ORDERING THE LINCOLN COUNTY TAX ADMINISTRATOR TO ADVERTISE TAX LIENS FOR 2023

WHEREAS, pursuant to N.C.G.S. §105-369 (a), 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; and

WHEREAS, the 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, and upon receipt of that report, the governing body must order the tax collector to advertise the tax liens; and

WHEREAS, pursuant to N.C.G.S. §105-369(b), after the governing body orders the tax collector to advertise the tax liens, the tax collector must send a notice to the record owner of each affected parcel of property, as determined as of the date the taxes became delinquent and said notice must be sent to the owner's last known address by first-class mail at least 30 days before the date the advertisement is to be published; and

WHEREAS, Lincoln County and the City of Lincolnton have entered into an Interlocal Agreement for Tax Collection wherein the City of Lincolnton is required to appoint the Lincoln County Tax Administrator as the Tax Administrator for the City of Lincolnton; and

WHEREAS, the City of Lincolnton has duly appointed the Lincoln County Tax Administrator as the Tax Administrator, serving as the tax collector, for the City of Lincolnton; and

WHEREAS, the Lincoln County Tax Administrator has submitted to the Lincolnton City Council the total amount of unpaid taxes for the 2023 year in the amount of $426,871.00; and

WHEREAS, the Lincolnton City Council, following receipt of the above-mentioned report, must order the Lincoln County Tax Administrator to advertise the tax liens; and

NOW THEREFORE, BE IT RESOLVED by the Lincolnton City Council that that Lincoln County Tax Administrator shall advertise the tax liens for 2023 and shall further comply with the requirements of N.C.G.S. §105-369.

This the ___ day of February, 2024.

ATTEST:

_____
Daphne Ingram
Clerk to the Council

_____
Ed Hatley, Mayor
City of Lincolnton