

**FORSYTH COUNTY**  
**BOARD OF COMMISSIONERS**

**BRIEFING  
DRAFT**

MEETING DATE: JULY 13, 2017

AGENDA ITEM NUMBER: 24

**SUBJECT: ORDER OF THE FORSYTH COUNTY BOARD OF COMMISSIONERS IN  
ACCORDANCE WITH G.S. 105-373, G.S. 105-321, G.S. 105-330.3, G.S. 153A-156  
AND G.S. 160A-215.2 FOR THE COLLECTION OF 2016 AND PRIOR YEARS' TAXES**

**COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:-**

**SUMMARY OF INFORMATION: -**

ATTACHMENTS:

YES

NO

SIGNATURE: \_\_\_\_\_

COUNTY MANAGER

DATE: \_\_\_\_\_

NORTH CAROLINA

FORSYTH COUNTY

ORDER OF THE FORSYTH COUNTY BOARD OF COMMISSIONERS  
IN ACCORDANCE WITH G.S. 105-373, G.S. 105-321, G.S.105-330.3,  
G.S.153A-156 AND G.S. 160A-215.2  
FOR THE COLLECTION OF 2016 AND PRIOR YEARS' TAXES

TO: JOHN T. BURGISS, RES  
TAX COLLECTOR OF FORSYTH COUNTY, CITY OF WINSTON-SALEM,  
VILLAGE OF CLEMMONS, VILLAGE OF TOBACCOVILLE, TOWN OF  
LEWISVILLE, TOWN OF RURAL HALL, TOWN OF WALKERTOWN, CITY OF  
KING, TOWN OF KERNERSVILLE, TOWN OF BETHANIA, CITY OF HIGH POINT

You are hereby authorized, empowered, and commanded to collect the taxes remaining unpaid as set forth in the 2008 through 2016 tax records filed in the Office of the Forsyth County Tax Collector, and in the tax receipts herewith delivered to you in the amounts and from the taxpayers likewise therein set forth. You are further authorized, empowered, and commanded to collect the 2008 through 2016 taxes charged and assessed as provided by law for adjustments, changes, and additions to the tax records and tax receipts delivered to you which are made in accordance with law. Such taxes are hereby declared to be a first lien on all real property of the respective taxpayers in Forsyth County, City of Winston-Salem, Town of Rural Hall, Town of Walkertown, Village of Clemmons, Village of Tobacoville, Town of Bethania, Town of Lewisville, City of King, Town of Kernersville, City of High Point, Beeson's Cross Roads Fire Protection District, Belews Creek Fire and Rescue Protection District, City View Fire Protection District, Clemmons Fire and Rescue Protection District, Forest Hill Fire and Rescue Protection District, Griffith Fire Protection District, Guntree Fire and Rescue Protection District, Horneytown Fire and Rescue Protection District, King of Forsyth County Fire and Rescue Protection District, Lewisville Fire and Rescue Protection District, Mineral Springs Fire Protection District, Mineral Springs Service District, Mount Tabor Fire and Rescue Protection District, Northeast Fire and Rescue Protection District, Old Richmond Fire and Rescue Protection District, Piney Grove Fire Protection District, Suburban Fire and Rescue Protection District, Salem Chapel Fire and Rescue Protection District, South Fork Fire Protection District, Talley's Crossing Fire and Rescue Protection District, Triangle Fire Protection District, Union Cross Fire and Rescue Protection District, Vienna Fire Protection District and West Bend Service District, and this order shall be a full and sufficient authority to direct, require, and enable you to levy on and sell, any real or personal property, and attach wages and/or other funds, of such taxpayers, for and on account thereof, in accordance with law.

You are also hereby authorized, empowered and commanded to administer and to collect taxes on gross receipts derived from retail short-term leases or rentals of motor vehicles as set forth under G.S. 153A-156 and gross receipts derived from short-term leases or rentals of heavy equipment as set forth under G.S. 160A-215.2. You are hereby authorized to promulgate such rules and procedures necessary to administer these taxes which are not inconsistent or contrary to applicable law.

Within available funds in the budget ordinance and personnel positions established, the Tax Collector may appoint employees and they have authority to perform those functions authorized by the Machinery Act of Chapter 105 of the North Carolina General Statutes and other applicable laws for current and previous years' taxes. County personnel presently in the Tax Collector's office may continue to serve in their respective positions in the discretion of the Tax Collector.

Taxes on classified Motor Vehicles for 2013 and prior years are deemed uncollectible; therefore, the Forsyth County Commissioners, pursuant to G.S. 105-373(h) do hereby relieve the tax collector of the charge of collecting taxes on classified motor vehicles listed pursuant to G.S. 105-330.3(a)(1) for 2013 and prior years.

WITNESS my hand and official seal, this the \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
CHAIRMAN, BOARD OF COMMISSIONERS  
OF FORSYTH COUNTY

ATTEST:

\_\_\_\_\_  
CLERK TO THE BOARD OF COMMISSIONERS  
OF FORSYTH COUNTY