

**BRIEFING**

**DRAFT**

**FORSYTH COUNTY  
BOARD OF COMMISSIONERS**

MEETING DATE: July 25, 2019 AGENDA ITEM NUMBER: 10

**SUBJECT: RESOLUTION APPROVING THE TAX COLLECTOR'S ANNUAL SETTLEMENT FOR FISCAL YEAR 2018-2019 AND PRIOR YEARS**

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

**SUMMARY OF INFORMATION:**

ATTACHMENTS:  YES  NO

SIGNATURE: \_\_\_\_\_ COUNTY MANAGER DATE: \_\_\_\_\_

**RESOLUTION APPROVING  
THE TAX COLLECTOR'S ANNUAL SETTLEMENT  
FOR FISCAL YEAR 2018-2019 AND PRIOR YEARS**

**WHEREAS** pursuant to the provisions of N.C.G.S. 105-373, the Tax Collector has made his report of settlement to the Forsyth County Board of Commissioners for fiscal year 2018-2019 and prior years after July 1 and before he is charged with taxes for the current fiscal year, 2019-2020;

**WHEREAS** based upon the written and oral report of settlement of the Tax Collector, the Forsyth County Board of Commissioners has made sufficient inquiry in order to reach a determination that the collection work of the Tax Collector has been performed satisfactorily and that the Tax Collector has done everything that he could have done to collect taxes on whatever property may have been available;

**WHEREAS** as required by N.C.G.S. 105-373, before being charged with taxes for the current fiscal year, the Tax Collector has presented to the Board of Commissioners a list of the persons owning real property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person and a list of the persons not owning real property whose personal property taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person, along with a statement under oath that he has made diligent efforts to collect the taxes due from the persons listed out of their personal property and by other means available to him for collection, and he has reported such other information concerning taxpayers as may be of interest to or required by the Board of Commissioners, including a report of his efforts to make collection outside the taxing unit under the provisions of G.S. 105-364;

**WHEREAS** the settlement of the Tax Collector, including the settlement for the taxes for prior years, which are attached hereto, together with this action of the Board of Commissioners, shall be entered in full upon the minutes of the said Board; and

**WHEREAS** approval of this settlement does not relieve the Tax Collector or his bondsmen of liability for any shortage actually existing at the time of the settlement and thereafter discovered, nor does it relieve the collector of any criminal liability;

**NOW THEREFORE BE IT RESOLVED**, by the Forsyth County Board of Commissioners that the list of persons owning real property whose 2018 real property taxes remain unpaid and the list of persons not owning real property whose 2018 personal property taxes remain unpaid and the principal amount owed by each person are hereby acknowledged as received; the attached collection reports of 2009 through 2018 taxes, and unpaid taxes for 2009 through 2018, as of June 30, 2019, are acknowledged as received; the report of underpayment and overpayment of taxes is acknowledged as received; the report of minimal taxes is acknowledged as received; and the report concerning the efforts made to locate taxpayers who have moved from the taxing unit, the efforts made to locate personal property in other taxing units belonging to delinquent taxpayers, and the efforts made under the provisions of N.C.G.S. 105-364 to collect taxes is acknowledged as received;

**BE IT FURTHER RESOLVED**, by the Forsyth County Board of Commissioners that the annual settlement of the Tax Collector for fiscal year 2018-2019 and prior years is hereby accepted as presented by the Tax Collector; and

**BE IT FURTHER RESOLVED**, by the Forsyth County Board of Commissioners that the following documents attached hereto and incorporated herein are approved, and described as follows:

- 1) Settlement of 2018 Tax Accounts as of June 30, 2019, including the following that the Tax Collector shall be charged with: the total amount of all taxes in his hands for the year, including amounts originally charged to him and all amounts subsequently charged on account of discoveries; all penalties, interest, and costs collected by him in connection with taxes for the current year; and all other sums collected by him. The Tax Collector shall be credited with: all sums representing taxes for the year deposited by him; releases duly allowed by the governing body; the principal amount of taxes constituting liens on real property, personal property, and registered motor vehicles; and commissions (if any) lawfully payable to the Tax Collector as compensation.
- 2) Settlement of prior years (2009 through 2017) Tax Accounts, and 2018 Tax Accounts as of June 30, 2019, for Forsyth County and its municipalities, and annual statement of collections for July 1, 2018, through June 30, 2019, of non-tax revenues.
- 3) Settlement of Beeson's Cross Roads Fire Protection District, Beeson's Cross Roads Service 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, Gumtree 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 for 2018 and applicable prior years.

Adopted this the 25<sup>th</sup> day of July, 2019.