

Item Title: Resolution Setting Date for Advertisement of Tax Liens

Specific Action Requested:

That the Board of Commissioners adopts a resolution authorizing the Tax Administrator to publish on March 13, 2026, or as soon thereafter as possible, tax liens on real property in Wake County.

Item Summary:

Purpose: In February of each year the Tax Administrator is required by state law to report to the Board of Commissioners the total amount of unpaid taxes for the current fiscal year that are a lien on real property. Upon receiving this report, the Board must order that the liens be advertised and must set a date on which the advertisement is to occur.

Background: State law requires the tax liens to be published at least one time in a newspaper having “general circulation” in the taxing unit. A 1981 NC State Supreme Court case identified four standards to be used in determining if the general circulation requirement has been met:

1. Offer content that is appealing to the public in general
2. Have more than a *de minimis* number of actual paid subscribers
3. Have paid subscribers in more than one community or section of the taxing unit
4. Be available to anyone in the taxing unit that wishes to subscribe

This Board action authorizes the County’s Tax Administrator to proceed with advertising tax liens, consistent with identified standards.

Strategic Plan: This item supports the routine business of the County as required by North Carolina General Statutes and does not relate to a specific Strategic Plan Initiative.

Fiscal Impact: The cost of this advertisement has been included in the adopted operating budget. No additional appropriation is needed.

Additional Information:

Several steps must occur before a real property tax lien can be advertised:

1. Personal property bills, and real estate property tax bills not paid from a mortgage escrow account, are mailed to the owner of record each year by the third week of July. In July 2025, 260,555 of these bills were mailed.

2. These bills were due and payable on September 1, 2025; however, the general statutes provide for a four-month grace period allowing the bills to be paid at par through January 5, 2026.
3. All unpaid real and personal property tax bills unpaid on January 6, 2026 were considered delinquent and 2% interest was added.
4. Wake County mailed approximately 59,642 final notices on January 30, 2026 advising taxpayers that the bill was subject to immediate collection and unpaid taxes on real property were subject to advertisement.

The table below shows the historic cost of advertising liens.

Year	Tax Liens	Cost per Record	Total Cost
2026 - Estimate	10,000	\$ 4.25	\$ 42,500.00
2025	9,808	\$ 3.85	\$ 37,760.00
2024	8,477	\$ 2.95	\$ 25,007.00
2023	8,504	\$ 2.95	\$ 25,087.00
2022	8,527	\$ 2.95	\$ 25,155.00
2021	8,472	\$ 2.95	\$ 24,992.00
2020	8,257	\$ 2.95	\$ 24,358.00
2019	7,894	\$ 2.95	\$ 23,287.00
2018	7,774	\$ 2.95	\$ 22,933.00
2017	8,121	\$ 2.75	\$ 22,333.00

Attachments:

1. Report of Unpaid Taxes
2. Resolution Setting Date for Advertisement of Tax Liens