

**Item Title:** Resolution Setting Date for Advertisement of Tax Liens

**Specific Action Requested:**

**That the Board of Commissioners adopts a resolution authorizing the Revenue Director to publish on March 10, 2017, or as soon thereafter as possible, tax liens on real property in Wake County.**

**Item Summary:**

In February of each year the Revenue Director 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.

Specifically, 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 minimus* 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

Year	Tax Liens	Cost per record	Total Cost
2017 - estimated	8,300	\$ 2.75	\$ 22,825.00
2016	8,594	\$ 2.75	\$ 23,633.50
2015	9,405	\$ 2.65	\$ 24,923.00
2014	9,739	\$ 2.59	\$ 25,224.00
2013	10,314	\$ 2.59	\$ 26,713.00
2012	12,503	\$ 2.59	\$ 32,383.00
2011	14,734	\$ 2.59	\$ 38,161.00
2010	15,789	\$ 2.85	\$ 45,000.00
2009	16,071	\$ 2.79	\$ 44,838.00
2008	12,100	\$ 2.45	\$ 29,645.00

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

1. Real estate and personal property bills are mailed to the owner of record each year by the third week of July. Over 218,688 of these bills were mailed in July of 2016.
2. These bills were due and payable on September 1, 2016, however the general statutes provide a four month grace period allowing the bills to be paid at par through January 5, 2017.

3. All unpaid real and personal property tax bills unpaid on January 6, 2017 were considered delinquent and 2% interest was added.
4. Wake County mailed 29,000 final notices on January 26, 2017 advising taxpayers that the bill was subject to immediate collection and unpaid taxes on real property were subject to advertisement.

**Attachments:**

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