2015-20

Mary C. Yow, PPS
Tax Administrator
718-4661 ext. 5420

Mary Barbour
Listing Manager
718-4661 ext. 5421

LEE COUNTY

Committed Today for a Better Tomorrow

Lisa Faulkner
Appraisal Manager
718-4660 ext. 5413

Denette Fitzpatrick
Collection Manager
718-4662 ext. 5423

RESOLUTION APPROVING THE TAX COLLECTOR'S ANNUAL SETTLEMENT FOR FISCAL YEAR 2014 AND PRIOR YEARS

WHEREAS, pursuant to the provisions of NCGS 105 – 373, the Tax Collector has made his report of settlement to the Lee County Board of Commissioners for fiscal year 2015 and prior years after July 1 and before he is charged with taxes for the current fiscal year, 2015 – 2016; and

WHEREAS, based upon the written and oral report of settlement of the Tax Collector, the Lee 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 reach whatever property may have been available; and

WHEREAS, as required by the NCGS 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 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 persons whose personal property taxes for the preceding fiscal year remain unpaid, 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 NCGS 105 – 364; and

WHEREAS, the settlement of the Tax Collector, including the settlement for the taxes for prior years, which are attached hereto, together this action with this action of the Board of Commissioners, shall be entered in full upon the minutes of 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 settlement and thereafter discovered, nor does it relieve the collector of any criminal liability.

NOW THEREFORE, BE FURTHER RESOLVED by the Lee County Board of Commissioners that the annual settlement of the Tax Collector for fiscal year 2015 and prior years is hereby accepted as presented by the Tax Collector.

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

1) Settlement of 2014 tax accounts as of June 30, 2015, 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 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.
2) Settlement of prior years (2004 through 2013) tax accounts and 2014 tax accounts as of June 30, 2015, for Lee County and its municipalities, and annual statement of collections for July 1, 2014 through June 30, 2015 of non-tax revenues.
3) Settlement of Cape Fear, Cameron, Carolina Trace, Clearwater Forest, Deep River, Lemon Springs, Northview, Tramway, Pocket, West Sanford, and Airport Authority for 2014 and applicable prior years.

BE IT FURTHER RESOLVED that the list of 2014 unpaid property taxes and the list of persons not owning real property whose 2014 personal property taxes remain unpaid are hereby acknowledged as received; the collection reports of 2004 through 2014, as of June 30, 2015 are acknowledged as received; and the efforts made under the provisions of NCGS 105 – 364 to collect taxes is acknowledged as received.

ADOPTED this the 13th day of July 2015.

Amy M. Dalrymple, Chair
Lee County Board of Commissioners

ATTEST:

Gaynell M. Lee, Clerk