



MECKLENBURG COUNTY

Office of the Tax Collector

July 13, 2021

Marcus Jones, Charlotte City Manager
600 E Fourth Street
Charlotte, NC 28202

Re: Tax Collector's Settlement for Fiscal Year 2021 (Tax Year 2020)
Order of Collection for Tax Year 2021

Dear Mr. Jones:

Please find the enclosed FY 2021 Tax Collector's Settlement. We paused our collections efforts intermittently during the year due to the COVID-19 state of emergency. We will work diligently to collect unpaid FY 2021 and other prior year taxes as we move forward with the FY 2022 billing cycle (Tax Year 2021).

According to NCGS 105-373(3), the Tax Collector's Settlement must be entered into the official record of the governing board. Please have this document entered into the record to comply with statute.

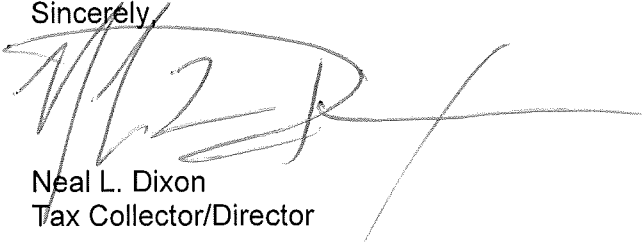
I have also included a memorandum and Order of Collections for Tax Year 2021 (FY 2022). The order must also be approved by your board after the settlement is received into the record. Please return the signed copy of the Order of Collections to me once executed. A scanned copy can be sent to Neal.Dixon@MecklenburgCountyNC.gov. A hard copy can be mailed to the following address:

Mecklenburg County Office of the Tax Collector
Attn.: Neal Dixon
P.O. Box 31457
Charlotte NC 28231-1457

Your attention to both documents is greatly appreciated.

It was my pleasure to serve you, your board, and your residents again this year. Please do not hesitate to contact me with any feedback about our service to during this past year.

Sincerely,

A handwritten signature in dark ink, appearing to read 'N. L. Dixon', with a long horizontal flourish extending to the right.

Neal L. Dixon
Tax Collector/Director

Enclosures

CC: Kelly Flannery, Chief Financial Officer
Kate Helmick, Operations Manager



MECKLENBURG COUNTY

Office of the Tax Collector

To: Marcus D. Jones, City Manager
Kelly Flannery, Chief Financial Officer

From: Neal L. Dixon, Director/Tax Collector

Date: July 13, 2021

Subject: Tax Collector's Settlement for Fiscal Year 2021

Pursuant to the provisions of N.C.G.S. 105-373, this memorandum is the Tax Collector's report of settlement to the Charlotte City Council for Fiscal Year 2021 (tax year 2020).

The total FY 2021 Real Estate, Personal Property, and Registered Motor Vehicle Tax charged to the Tax Collector for collection was \$519,059,732.08.

<u>Net Levy</u>	<u>Collected</u>	<u>Uncollected</u>	<u>Pct. Collected</u>
\$519,059,732.08	\$515,111,258.74	\$4,515,784.40	99.24%

At the end of FY 2021 there were 214 tax bills totaling \$1,167,829.46 under formal appeal with the Board of Equalization and Review or the Property Tax Commission; consequently, the Tax Collector was barred from pursuing collection for these tax bills. In addition, the Tax Collector was barred by the U.S. Bankruptcy Court from collecting 233 real estate, personal property, and registered motor vehicle tax bills totaling \$150,341.15. Since the above totals were barred from collection, it is important to note that when these totals are removed from the net levy calculation, the collection percentage increases to 99.49%.

Reference is hereby made to reports in the Office of the Tax Collector that list the persons owning real property and personal property whose taxes for the preceding fiscal year remain unpaid and the principal amount owed by each person. These reports are available for inspection and review upon request. The Tax Collector has made diligent efforts to collect the taxes due from the persons listed by utilizing the remedies available to him for collection.

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Tax Collector's Settlement for Fiscal Year 2021

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Prior Year Collections

During FY 2021, the Tax Collector pursued collection of delinquent prior year taxes.

Real Estate and Personal Property Tax:

<u>Tax Year</u>	<u>Net Levy</u>	<u>Collected in FY 2021</u>	<u>Uncollected</u>	<u>Pct. Collected</u>
2010	\$353,098,323.96	\$46,408.40	\$1,742,711.67	99.51%
2011	\$366,705,019.44	\$66,647.70	\$487,480.40	99.87%
2012	\$368,460,631.07	\$70,373.16	\$456,513.84	99.88%
2013	\$403,843,646.12	\$98,283.80	\$490,882.26	99.88%
2014	\$403,034,026.20	\$91,686.86	\$457,694.16	99.89%
2015	\$430,266,303.33	\$108,980.69	\$459,266.85	99.89%
2016	\$433,880,894.13	\$142,890.97	\$1,212,078.41	99.72%
2017	\$445,567,573.78	\$164,580.65	\$760,473.77	99.83%
2018	\$469,655,511.45	\$369,143.57	\$1,018,385.17	99.78%
2019	\$499,928,433.87	\$3,208,490.87	\$2,661,949.99	99.47%


Registered Motor Vehicle Tax:


<u>Tax Year</u>	<u>Net Levy</u>	<u>Collected in FY 2021</u>	<u>Uncollected</u>	<u>Pct. Collected</u>
2017	\$175.55	\$0.00	\$0.00	100.00%
2018	\$296.78	\$0.00	\$98.82	66.70%
2019	\$178.88	\$0.00	\$0.00	100.00%

Please contact me at Neal.Dixon@MecklenburgCountyNC.gov or 980-314-4488 if you have any questions or comments regarding this settlement report.

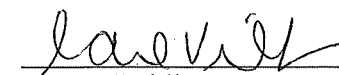
North Carolina General Statute 105-373(3) requires that this settlement be submitted to the governing board. The settlement shall be entered into the minutes of the governing body. Please ensure that this settlement is entered into the minutes of the governing body as required by statute.

cc: Julissa Fernández, Tax Operations Director
Frank Wirth, Tax Collections Director

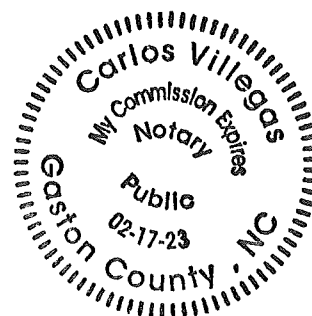

Tax Collector


Date

Sworn to and subscribed before me this 13 day of July, 2021


Notary Public

My commission expires: 02-17-23
Date



ORDER OF COLLECTION

NORTH CAROLINA, CHARLOTTE

TO THE TAX COLLECTOR OF MECKLENBURG COUNTY

GENERAL STATUTE 105-321(b)

You are hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records, filed in the Office of the Tax Assessor and the tax receipts herewith delivered to you, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be first lien upon all real property of the respective taxpayers in Charlotte and this order shall be a full and sufficient authority to direct, require and enable you to levy on and sell any real and personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand official seal, this _____ day of _____, 2021.

_____(SEAL)
Mayor of Charlotte

Attest:

Clerk to the Board