



MECKLENBURG COUNTY Office of the Tax Collector

To: Marcus D. Jones, City Manager
Teresa Smith, Chief Financial Officer

From: Neal L. Dixon, Director/Tax Collector

Date: July 17, 2024

Subject: Tax Collector's Settlement for Fiscal Year 2024

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 2024 (tax year 2023).

The total FY 2024 Real Estate, Personal Property, and Registered Motor Vehicle Tax charged to the Tax Collector for collection was \$591,931,922.13.

<u>Net Levy</u>	<u>Collected</u>	<u>Uncollected</u>	<u>Pct. Collected</u>
\$591,931,922.13	\$589,155,432.27	\$3,433,621.84	99.53%

At the end of FY 2024 there were 44 tax bills totaling \$66,028.08 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 131 real estate and personal property tax bills totaling \$93,946.07. 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 99.56%.

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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3205 Freedom Drive, Suite 3000 (28208) • P.O. Box 31457 • Charlotte, North Carolina 28231 • 980-314-4488

Prior Year Collections

During FY 2024, 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 FY2024</u>	<u>Uncollected</u>	<u>Pct. Collected</u>
2013	\$403,836,049.07	\$21,034.99	\$405,568.26	99.90%
2014	\$403,022,729.01	\$31,857.09	\$360,859.75	99.91%
2015	\$430,249,661.18	\$36,602.66	\$343,015.02	99.92%
2016	\$433,855,310.56	\$64,025.53	\$1,024,161.22	99.76%
2017	\$445,535,711.44	\$61,143.97	\$533,305.07	99.88%
2018	\$469,597,863.62	\$88,938.66	\$630,021.75	99.87%
2019	\$497,723,286.09	\$218,231.87	\$779,102.34	99.84%
2020	\$515,674,312.09	\$279,561.86	\$743,713.85	99.86%
2021	\$531,604,706.27	\$479,687.66	\$1,024,245.16	99.81%
2022	\$552,039,459.38	\$1,620,313.35	\$1,328,203.58	99.76%

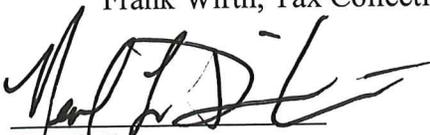
Registered Motor Vehicle Tax:

<u>Tax Year</u>	<u>Net Levy</u>	<u>Collected in FY2024</u>	<u>Uncollected</u>	<u>Pct. Collected</u>
2020	\$170.42	\$0.00	\$0.00	100.00%
2021	\$ 0.00	\$0.00	\$0.00	N/A
2022	\$ 0.00	\$0.00	\$0.00	N/A

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

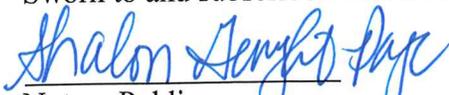
North Carolina General Statute 105-373(3) requires that this settlement be submitted to the governing board. The settlement shall be entered into the minutes of the governing body. Please ensure that this settlement is entered into the minutes of the governing body as required by statute.

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


Tax Collector

July 17, 2024
Date

Sworn to and subscribed before me this 17 day of July, 2024


Notary Public

My commission expires: July 19, 2027
Date



ORDER OF COLLECTION

STATE OF NORTH CAROLINA

CITY OF CHARLOTTE

TO THE TAX COLLECTOR OF THE COUNTY 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 in 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 a first lien upon all real property of the respective taxpayers in the City of Charlotte, and this order shall be a full and sufficient authority to direct, require and enable you to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.

Witness my hand and official seal, this ____ day of _____, 2024.

Mayor, City of Charlotte (SEAL)

Attest:

Clerk to the Board

**MECKLENBURG COUNTY
BOARD OF COMMISSIONERS
RESOLUTION APPOINTING JULISSA FERNANDEZ
AS INTERIM TAX COLLECTOR**

WHEREAS, pursuant to North Carolina General Statutes ("NCGS" 105-349) the governing body of each County shall appoint a tax collector to serve for a term to be determined by the appointing body and until his/her successor has been appointed and qualified; and

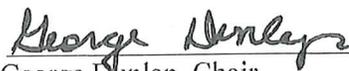
WHEREAS, Neal Dixon has served in the capacity of tax collector for 23 years for Mecklenburg County and has given notice of his retirement effective August 1, 2024, leaving an unexpired term which ends June 30, 2025; and

WHEREAS, the County Manager recommends Julissa Fernandez to be appointed as interim tax collector to serve the remaining term of Neal Dixon; and

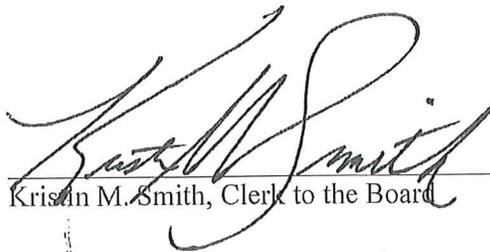
WHEREAS, Julissa Fernandez has 8 years of experience working in the office of the tax collector and has the relevant knowledge and skills to assume the duties of tax collector.

NOW, THEREFORE, BE IT RESOLVED that the Mecklenburg County Board of Commissioners does hereby adopt this Resolution appointing Julissa Fernandez as Interim Tax Collector for Mecklenburg County to the unexpired term of Neal Dixon, expiring June 30, 2025.

Adopted the 2nd day of July, 2024.



George Dunlap, Chair
Mecklenburg County
Board of Commissioners



Kristin M. Smith, Clerk to the Board

APPROVED AS TO FORM:



Tyrone Wade, County Attorney