MECKLENBURG COUNTY

Office of the Tax Collector

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

From: **Julissa Fernández, Interim Tax Collector**

Date: **July 15, 2025**

Subject: **Tax Collector's Settlement for Fiscal Year 2025**

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 2025 (tax year 2024).

The total FY 2025 Real Estate, Personal Property, and Registered Motor Vehicle Tax charged to the Tax Collector for collection was $645,295,216.17.

Net Levy	Collected	Uncollected*	Pct. Collected
$645,295,216.17	$642,674,586.74	$3,413,921.30	99.59%

At the end of FY 2025 there were 89 tax bills totaling $77,203.03 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 125 real estate and personal property tax bills totaling $64,089.50. 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 99.62%.

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 her for collection.

*Note that the amount collected subtracted from the net levy does not equal the uncollected amount because the amount collected includes the advertisement fee, garnishment fee, non-sufficient funds fee and interest.

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

Prior Year Collections

During FY 2025, the Tax Collector pursued collection of delinquent prior year taxes.

Real Estate and Personal Property Tax:

Tax Year	Net Levy	Collected in FY2025	Uncollected	Pct. Collected
2014	$403,021,226.28	$14,349.48	$351,568.34	99.91%
2015	$430,247,472.59	$21,764.42	$328,723.57	99.92%
2016	$433,846,904.95	$33,922.24	$996,720.07	99.77%
2017	$445,531,501.15	$31,628.79	$509,774.05	99.89%
2018	$469,584,048.37	$58,195.44	$578,285.23	99.88%
2019	$497,665,777.59	$123,593.48	$685,860.52	99.86%
2020	$515,613,201.41	$184,054.94	$604,473.99	99.88%
2021	$531,535,987.97	$190,449.81	$860,122.38	99.84%
2022	$551,817,327.44	$452,657.35	$922,453.47	99.83%
2023	$591,225,184.28	$2,083,319.36	$1,419,404.84	99.76%

Registered Motor Vehicle Tax:

Tax Year	Net Levy	Collected in FY2025	Uncollected	Pct. Collected
2021	$0.00	$0.00	$0.00	N/A
2022	$0.00	$0.00	$0.00	N/A
2023	$0.00	$0.00	$0.00	N/A

Please contact me at Julissa.Fernandez@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: Frank Wirth, Tax Collections Director

Julissa E Fernandez — 7/15/2025

Interim Tax Collector — Date

Sworn to and subscribed before me this 15 day of July, 2025

Veronica Price

Notary Public

My commission expires: 11-07-27

Date

VERONICA TRICE NOTARY PUBLIC MECKLENBURG COUNTY, NC My Commission Expires 11-07-27

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_____, 2025.

_____ (SEAL)
Mayor, City of Charlotte

Attest:

_____
Clerk to the Board