



Legislation Details (With Text)

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<b>Type:</b>	Consent Item	<b>Status:</b>	Approved		
<b>File created:</b>	7/24/2023	<b>In control:</b>	City Council Business Meeting		
<b>On agenda:</b>	8/28/2023	<b>Final action:</b>	8/28/2023		
<b>Title:</b>	Fiscal Year 2022 Tax Collector’s Settlement Statement and Fiscal Year 2023 Order of Collection				
<b>Attachments:</b>	1. Charlotte Settlement Statement Order of Collection August 2023				

Date	Ver.	Action By	Action	Result
8/28/2023	1	City Council Business Meeting	Approve	

**Fiscal Year 2023 Tax Collector’s Settlement Statement and Fiscal Year 2024 Order of Collection**

**Action:**

- A. Receive as information and record in full in the minutes the Mecklenburg County Tax Collector’s Settlement Statement for Fiscal Year 2023, and**
- B. Adopt an Order of Collection, pursuant to NC General Statute Section 105-321 (b), authorizing the Mecklenburg County Tax Collector to collect the taxes for Fiscal Year 2024.**

**Staff Resource(s):**

Teresa Smith, Finance  
Matthew Hastedt, Finance  
Stephanie Kelly, City Clerk’s Office

**Explanation**

Action A

- According to NC General Statute Section 105-373:
  - After July 1, and before being charged with collecting taxes for the current fiscal year, the Tax Collector must submit to the governing board an annual report of the amount collected on the preceding fiscal year’s taxes with which he/she is charged and the amount remaining uncollected, and
  - The Tax Collector’s Settlement Statement must be entered in full into the official record of the governing board.
- The Tax Collector’s Settlement Statement is an informational report on property tax collection activity for the preceding fiscal year (July 1, 2022- June 30, 2023) and previous fiscal years.

Action B

- According to NC General Statute Section 105-321(b), an order directing the Tax Collector to collect the taxes charged in tax records and receipts must be entered into the official record of the governing board.
- The Order of Collection authorizes the collection of Fiscal Year 2024 real estate and motor vehicle taxes.

**Attachment(s)**

Fiscal Year 2023 Tax Collector’s Settlement Statement and Fiscal Year 2024 Order of Collection